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The Corporation of the  
**CITY OF HAMILTON**  
HAMILTON, ONTARIO



# **FINANCIAL REPORT**

**1984**



# THE CORPORATION OF THE CITY OF HAMILTON

## FINANCIAL STATEMENTS

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## SIX-YEAR FINANCIAL REVIEW

Not subject to audit

(All dollar amounts are in thousands of dollars, except per capita figures)

|                                                                                     | 1984        | 1983        | 1982       | 1981        | 1980       | 1979       |
|-------------------------------------------------------------------------------------|-------------|-------------|------------|-------------|------------|------------|
| 1. Population at the end of the year .....                                          | 311,191 (1) | 309,643 (1) | 308,102    | 304,159 (2) | 306,640    | 306,538    |
| 2. Area in acres at the end of the year .....                                       | 34,807      | 34,807      | 34,807     | 34,807      | 34,807     | 34,807     |
| 3. Employees - continuous full time .....                                           | 1,890       | 1,899       | 1,918      | 1,897       | 1,811      | 1,855      |
| - part time .....                                                                   | 1,086       | 993         | 1,147      | 674         | 631        | 587        |
| 4. Number of households .....                                                       | 121,991     | 120,497     | 120,317    | 120,174     | 120,316    | 120,264    |
| 5. Assessment                                                                       |             |             |            |             |            |            |
| Taxable assessment upon which the year's rates of taxation were raised              |             |             |            |             |            |            |
| Residential and farm .....                                                          | \$ 503,788  | \$ 494,249  | \$ 488,045 | \$ 475,601  | \$ 477,763 | \$ 482,264 |
| Commercial and industrial .....                                                     | 261,906     | 258,354     | 260,781    | 250,874     | 248,648    | 243,466    |
| Business .....                                                                      | 122,887     | 121,173     | 122,019    | 117,970     | 117,485    | 115,529    |
| Total .....                                                                         | \$ 888,581  | \$ 873,776  | \$ 870,845 | \$ 844,445  | \$ 843,896 | \$ 841,259 |
| Per capita                                                                          | \$ 2,855    | \$ 2,821    | \$ 2,826   | \$ 2,776    | \$ 2,752   | \$ 2,744   |
| Commercial and industrial, and business as a percentage of taxable assessment ..... | 43.3%       | 43.4%       | 44.0%      | 43.7%       | 43.4%      | 42.7%      |
| Provincial equalization factor .....                                                | 11.91       | 12.36       | 12.81      | 13.19       | 13.57      | 14.31      |
| 6. Rates of taxation                                                                |             |             |            |             |            |            |
| Residential and farm mill rate                                                      |             |             |            |             |            |            |
| for general municipal purposes .....                                                | 69.7323     | 62.7923     | 62.7923    | 57.8731     | 50.4406    | 48.4964    |
| for region or county purposes .....                                                 | 56.8038     | 56.6640     | 54.7552    | 50.2599     | 46.6984    | 43.6860    |
| for school board purposes .....                                                     | 102.4846    | 98.1207     | 87.9199    | 79.2049     | 74.7248    | 73.2825    |
| Total .....                                                                         | 229.0207    | 217.5770    | 205.4674   | 187.3379    | 171.8638   | 165.4649   |
| Commercial and industrial mill rate                                                 |             |             |            |             |            |            |
| for general municipal purposes .....                                                | 82.0379     | 73.8733     | 73.8733    | 68.0860     | 59.3419    | 57.0546    |
| for region or county purposes .....                                                 | 66.8280     | 66.6636     | 64.4179    | 59.1293     | 54.9393    | 51.3953    |
| for school board purposes .....                                                     | 120.5701    | 115.4361    | 103.4352   | 93.1822     | 87.9115    | 81.4250    |
| Total .....                                                                         | 269.4360    | 255.9730    | 241.7264   | 220.3975    | 202.1927   | 189.8749   |
| 7. Revenue for general municipal purposes                                           |             |             |            |             |            |            |
| Taxation .....                                                                      | \$ 69,614   | \$ 61,732   | \$ 61,327  | \$ 55,547   | \$ 48,089  | \$ 45,918  |
| Payments in lieu of taxes .....                                                     | 4,478       | 4,255       | 3,910      | 4,126       | 3,914      | 3,105      |
| Ontario grants .....                                                                | 13,371      | 12,451      | 11,383     | 9,647       | 8,166      | 6,520      |
| Other grants .....                                                                  | 1,848       | 1,671       | 1,566      | 913         | 783        | 657        |
| Fees and service charges .....                                                      | 6,914       | 4,609       | 4,548      | 4,375       | 3,882      | 3,179      |
| Other .....                                                                         | 19,270      | 17,063      | 20,108     | 18,831      | 15,998     | 13,099     |
| Total .....                                                                         | \$ 115,495  | \$ 101,781  | \$ 102,842 | \$ 93,439   | \$ 80,832  | \$ 72,478  |
| 8. Tax arrears - per capita .....                                                   | \$ 50       | \$ 53       | \$ 53      | \$ 50       | \$ 50      | \$ 40      |
| - percentage of current levy .....                                                  | 6.8%        | 7.7%        | 8.2%       | 8.6%        | 9.5%       | 7.9%       |
| 9. Expenditure - general municipal .....                                            | \$ 113,882  | \$ 101,693  | \$ 102,907 | \$ 93,918   | \$ 80,793  | \$ 72,588  |
| 10. Transfers to the region or county .....                                         | \$ 60,217   | \$ 58,781   | \$ 56,542  | \$ 51,658   | \$ 46,409  | \$ 44,286  |
| 11. Transfers to the school boards .....                                            | \$ 103,395  | \$ 97,053   | \$ 86,477  | \$ 76,836   | \$ 71,819  | \$ 67,714  |
| 12. Net long term liabilities                                                       |             |             |            |             |            |            |
| General municipal activities .....                                                  | \$ 45,874   | \$ 39,184   | \$ 42,159  | \$ 45,314   | \$ 33,951  | \$ 37,503  |
| - per capita .....                                                                  | 147         | 127         | 137        | 149         | 111        | 122        |
| - percentage of taxable assessment .....                                            | 5.2%        | 4.5%        | 4.8%       | 5.4%        | 4.0%       | 4.5%       |
| Municipal enterprises .....                                                         | \$ 752      | \$ 853      | \$ 947     | \$ 1,253    | \$ 1,347   | \$ 1,436   |
| 13. Charges for net long term liabilities                                           |             |             |            |             |            |            |
| General municipal activities .....                                                  | \$ 7,975    | \$ 8,120    | \$ 8,284   | \$ 6,406    | \$ 6,308   | \$ 6,156   |
| - per capita .....                                                                  | \$ 26       | \$ 26       | \$ 27      | \$ 21       | \$ 21      | \$ 20      |
| - as a mill rate .....                                                              | 8.97        | 9.29        | 9.51       | 7.59        | 7.47       | 7.32       |
| 14. Capital financing during the year                                               |             |             |            |             |            |            |
| Contributions from own funds .....                                                  | \$ 20,553   | \$ 8,748    | \$ 8,490   | \$ 5,579    | \$ 7,716   | \$ 9,054   |
| Long term liabilities incurred .....                                                | 10,267      | 494         | 220        | 14,563      | -          | 4,000      |
| Ontario grants .....                                                                | 5,527       | 5,129       | 1,789      | 2,857       | 3,808      | 8,293      |
| Other .....                                                                         | 1,110       | 1,695       | 1,206      | 3,887       | 2,683      | 1,473      |
| Total .....                                                                         | \$ 37,457   | \$ 16,066   | \$ 11,705  | \$ 26,886   | \$ 14,207  | \$ 22,820  |
| 15. Capital expenditure during the year .....                                       | \$ 35,583   | \$ 16,502   | \$ 15,859  | \$ 18,976   | \$ 23,490  | \$ 21,258  |
| 16. Net revenue at the end of the year .....                                        | \$ 2,912    | \$ 1,441    | \$ 1,280   | \$ 1,275    | \$ 2,385   | \$ 2,353   |
| 17. Reserves and reserve funds .....                                                | \$ 45,776   | \$ 49,353   | \$ 47,369  | \$ 43,838   | \$ 33,708  | \$ 30,289  |

(1) Estimated at 0.5% population growth over previous year

(2) Census Canada (Federal) as of June 3, 1981

(3) Financial figures are compiled from Financial Information Return







# Spicer MacGillivray

Chartered Accountants

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## AUDITORS' REPORT

To the Members of Council,  
Inhabitants, and Ratepayers  
of The Corporation of  
The City of Hamilton.

We have examined the consolidated balance sheet of The Corporation of the City of Hamilton as at December 31, 1984 and the consolidated statement of operations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of The Corporation of the City of Hamilton as at December 31, 1984 and the results of its operations for the year then ended in accordance with accounting principles prescribed for Ontario Municipalities applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
April 26, 1985

SPICER, MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





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# THE CORPORATION OF THE CITY OF HAMILTON

## CONSOLIDATED BALANCE SHEET as at December 31, 1984

|                                                                                                          | 1984<br>\$                  | 1983<br>\$                  |
|----------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>ASSETS</b>                                                                                            |                             |                             |
| <b>Unrestricted</b>                                                                                      |                             |                             |
| Cash and term deposits                                                                                   | 28,046,160                  | 21,355,888                  |
| Investments, at cost (Note 1 (f))<br>(Market value \$3,034,949)                                          |                             |                             |
| Municipal - own                                                                                          | 346,000                     | 299,000                     |
| - other                                                                                                  | 2,644,000                   | -                           |
| Taxes receivable                                                                                         | 15,449,015                  | 16,295,174                  |
| Accounts receivable                                                                                      | 4,782,829                   | 4,208,524                   |
| Other current assets                                                                                     | <u>2,189,100</u>            | <u>1,928,130</u>            |
|                                                                                                          | <u>53,457,104</u>           | <u>44,086,716</u>           |
| <b>Restricted</b>                                                                                        |                             |                             |
| Cash and term deposits                                                                                   | 10,479,440                  | 15,489,697                  |
| Long term receivables                                                                                    | 1,615,792                   | 1,718,574                   |
| Investment, at cost (Note 1 (f))<br>(Market value \$1,759,345)                                           |                             |                             |
| Municipal - own                                                                                          | 156,000                     | 178,000                     |
| - other                                                                                                  | <u>1,593,197</u>            | <u>1,412,117</u>            |
|                                                                                                          | <u>13,844,429</u>           | <u>18,798,388</u>           |
| Capital outlay financed by long term<br>liabilities and to be recovered in<br>future years (Notes 3 & 4) | <u>46,625,930</u>           | <u>40,037,416</u>           |
|                                                                                                          | <u>113,927,463</u><br>===== | <u>102,922,520</u><br>===== |
| <b>LIABILITIES</b>                                                                                       |                             |                             |
| Accounts payable and accrued liabilities                                                                 | 10,678,487                  | 6,400,332                   |
| Other current liabilities                                                                                | <u>666,698</u>              | <u>438,961</u>              |
|                                                                                                          | 11,345,185                  | 6,839,293                   |
| Net long term liabilities (Note 4)                                                                       | 46,625,930                  | 40,037,416                  |
| <b>Fund balances at the end<br/>of the year</b>                                                          |                             |                             |
| To be used to offset taxation or<br>user charges (Note 5)                                                | 3,194,906                   | 1,582,379                   |
| Unexpended capital financing (Note 5)                                                                    | 6,985,437                   | 5,110,930                   |
| Reserves (Note 9)                                                                                        | 31,931,576                  | 30,554,114                  |
| Reserve funds (Note 9)                                                                                   | <u>13,844,429</u>           | <u>18,798,388'</u>          |
|                                                                                                          | <u>113,927,463</u><br>===== | <u>102,922,520</u><br>===== |

The accompanying notes are an integral part of this financial statement.





# THE CORPORATION OF THE CITY OF HAMILTON

## CONSOLIDATED STATEMENT OF OPERATIONS for the year ended December 31, 1984

|                                                                 | 1984<br>\$                  | 1983<br>\$                  |
|-----------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>SOURCES OF FINANCING:</b>                                    |                             |                             |
| <b>Taxation and user charges</b>                                |                             |                             |
| Residential and farm taxation                                   | 37,463,695                  | 33,220,794                  |
| Commercial, industrial and<br>business taxation                 | 36,627,795                  | 32,765,874                  |
| User charges                                                    | <u>12,089,035</u>           | <u>9,136,952</u>            |
|                                                                 | <u>86,180,525</u>           | <u>75,123,620</u>           |
| <b>Grants</b>                                                   |                             |                             |
| Government of Canada                                            | 1,588,420                   | 1,930,350                   |
| Province of Ontario                                             | 21,909,190                  | 17,755,880                  |
| Other municipalities                                            | <u>785,493</u>              | <u>656,356</u>              |
|                                                                 | <u>24,283,103</u>           | <u>20,342,586</u>           |
| <b>Other</b>                                                    |                             |                             |
| Contribution from developers                                    | 605,761                     | 342,351                     |
| Investment income                                               | 8,486,860                   | 6,544,751                   |
| Sale of land                                                    | 497,380                     | 848,778                     |
| Fines, penalties and interest on taxes                          | 4,168,262                   | 4,139,193                   |
| Other                                                           | <u>2,165,445</u>            | <u>2,709,927</u>            |
|                                                                 | <u>15,923,708</u>           | <u>14,585,000</u>           |
| <b>Proceeds from the issue of long<br/>term liabilities</b>     | <u>10,267,000</u>           | <u>494,000</u>              |
| <b>Net appropriations from reserves and reserve funds</b>       | <u>3,576,497</u>            | <u>-</u>                    |
| <b>MUNICIPAL FUND BALANCES AT<br/>THE BEGINNING OF THE YEAR</b> |                             |                             |
| To be used to offset taxation or<br>user charges                | 1,582,379                   | 1,493,777                   |
| Unexpended capital financing                                    | <u>5,110,930</u>            | <u>5,546,596</u>            |
|                                                                 | <u>6,693,309</u>            | <u>7,040,373</u>            |
| <b>Total financing available during the year</b>                | <u>146,924,142</u><br>===== | <u>117,585,579</u><br>===== |

The accompanying notes are an integral part of this financial statement.





# THE CORPORATION OF THE CITY OF HAMILTON

## CONSOLIDATED STATEMENT OF OPERATIONS . for the year ended December 31, 1984

|                                                            | 1984<br>\$                  | 1983<br>\$                  |
|------------------------------------------------------------|-----------------------------|-----------------------------|
| APPLIED TO:                                                |                             |                             |
| Current operations                                         |                             |                             |
| General government                                         | 14,960,458                  | 12,560,697                  |
| Protection to persons and property                         | 22,044,533                  | 20,288,761                  |
| Transportation services                                    | 16,137,226                  | 15,699,160                  |
| Environmental services                                     | 4,560,787                   | 4,593,124                   |
| Health services                                            | 2,034,466                   | 1,879,285                   |
| Social and family services                                 | 4,282,956                   | 962,492                     |
| Recreation and cultural services                           | 29,753,944                  | 27,658,939                  |
| Planning and development                                   | <u>7,295,420</u>            | <u>7,021,382</u>            |
|                                                            | <u>101,069,790</u>          | <u>90,663,840</u>           |
| Capital                                                    |                             |                             |
| General government                                         | 421,228                     | 624,940                     |
| Protection to persons and property                         | 82,096                      | 771,486                     |
| Transportation services                                    | 11,888,539                  | 6,503,349                   |
| Environmental services                                     | 216,060                     | 75,185                      |
| Health services                                            | 118,176                     | 2,264                       |
| Social and family services                                 | 5,629                       | 394                         |
| Recreation and cultural services                           | 19,096,484                  | 7,763,303                   |
| Planning and development                                   | <u>3,845,797</u>            | <u>2,504,228</u>            |
|                                                            | <u>35,674,009</u>           | <u>18,245,149</u>           |
| Net appropriations to reserves and reserve funds           | <u>-</u>                    | <u>1,983,281</u>            |
| MUNICIPAL FUND BALANCES<br>AT THE END OF THE YEAR (Note 4) |                             |                             |
| To be used to offset taxation or<br>user charges           | 3,194,906                   | 1,582,379                   |
| Unexpended capital financing                               | <u>6,985,437</u>            | <u>5,110,930</u>            |
|                                                            | <u>10,180,343</u>           | <u>6,693,309</u>            |
| Total applications during the year                         | <u>146,924,142</u><br>===== | <u>117,585,579</u><br>===== |

The accompanying notes are an integral part of this financial statement.





# THE CORPORATION OF THE CITY OF HAMILTON

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the year ended December 31, 1984

### 1. ACCOUNTING POLICIES

#### (a) Basis of Consolidation -

The consolidated financial statements reflect the assets, liabilities, source of financing and expenditures of all Committees of Council and the following local boards and municipal enterprises:

- (i) Hamilton Convention Centre
- (ii) Hamilton Performing Arts Corporation, Inc.
- (iii) Hamilton Public Library Board
- (iv) The Parking Authority of the City of Hamilton
- (v) Victor K. Copps Trade Centre/Arena
- (vi) Concession Street Business Improvement Area
- (vii) Downtown Hamilton Business Improvement Area

#### (b) Non Consolidated Entities -

The Consolidated Balance Sheet and the Consolidated Statement of Operations do not reflect the assets, liabilities, revenues and expenditures of the following municipal enterprises except to the extent of the municipality's contribution:

- (i) The Hamilton and Scourge Foundation, Inc.
- (ii) Hamilton Housing Company Limited
- (iii) The Hamilton Municipal Retirement Fund
- (iv) The Hamilton Hydro Electric System

#### (c) Accrual Accounting -

The consolidated financial statements of the City have been prepared on the basis of full accrual accounting with the exception of principal and interest payments on long term liabilities which are charged against operations in the periods in which they are paid.

The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

#### (d) Charges for Net Long-Term Liabilities -

Debt retirement costs including principal and interest are charged against current revenues in the period in which they are paid. Interest charges are not accrued for the periods from the dates of the latest interest payments to the end of the financial year. If accrued, the interest cost in 1984 would have been higher by \$1,294,727.

#### (e) Taxation Revenue -

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the School Boards and the Regional Municipality of Hamilton-Wentworth are not reflected in the financial statements except to the extent that underlevies are reported on the "Consolidated Balance Sheet" as Accounts Receivable.

#### (f) Investments -

Investments are reported at their face value, net of any unamortized discount or premium.

#### (g) Trust Funds -

Trust funds administered by the municipality amounting to \$2,931,625 are only reflected in the Trust Funds Statement of Continuity and Balance Sheet.





# THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)  
for the year ended December 31, 1984

## 2. OPERATION OF SCHOOL BOARDS AND THE REGIONAL MUNICIPALITY OF HAMILTON-WENTWORTH

Further to Note 1 (e), the taxation, other revenues, expenditures and underlevies of the school boards and the Region of Hamilton-Wentworth are comprised of the following:

|                                                       | School Boards<br>\$ | Region<br>\$      |
|-------------------------------------------------------|---------------------|-------------------|
| Taxation and user charges                             | 103,440,497         | 60,029,594        |
| Less Requisition                                      | <u>103,394,679</u>  | <u>60,217,012</u> |
| Overlevies/(Underlevies) for the year                 | 45,818              | (187,418)         |
| Overlevies/(Underlevies) at the beginning of the year | <u>(160,083)</u>    | <u>18,969</u>     |
| (Underlevies) at the end of the year                  | (114,265)           | (168,449)         |
|                                                       | =====               | =====             |

## 3. CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS

- (a) The historical cost and accumulated depreciation of fixed assets is not reported for municipal purposes. Instead, the "capital outlay to be recovered in future years", which is the aggregate of the principal portion of unmatured long-term liabilities, capital funds transferred to other organizations is reported on the Consolidated Balance Sheet.
- (b) Some capital outlay to be recovered in future years does not represent a burden on general municipal revenues, as it is to be recovered in future years from other sources:

|                                           | 1984<br>\$     | 1983<br>\$     |
|-------------------------------------------|----------------|----------------|
| Special charges on benefitting landowners | 2,411,197      | 2,556,117      |
| Municipal enterprises                     | <u>751,500</u> | <u>853,000</u> |
|                                           | 3,162,697      | 3,409,117      |
|                                           | =====          | =====          |

## 4. NET LONG-TERM LIABILITIES

- (a) The balance for net long-term liabilities reported on the Consolidated Balance Sheet is made up of the following:

Total long term liabilities incurred by the municipality including those incurred on behalf of former school boards, other municipalities and municipal enterprises and outstanding at the end of the year amount to 55,248,488

In addition, the municipality has assumed responsibility for the payment of principal and interest charges on certain long-term liabilities issued by the Regional Municipality of Hamilton-Wentworth. At the end of the year, the principal amount of this liability is 40,537,573

Of the long-term liabilities shown above, the responsibility for payment of principal and interest charges has been assumed by others for a principal amount of (49,160,131)

46,625,930  
=====





# THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)  
for the year ended December 31, 1984

## 4. NET LONG TERM LIABILITIES - (Continued)

(b) Included in net long-term liabilities on the Consolidated Balance Sheet is an amount of \$117,182 payable in U.S. dollars and converted into Canadian dollars at the rate prevailing when the liability was incurred. If the liability is converted into Canadian dollars at the exchange rate prevailing at December 31, the liability would be increased by \$38,553. An amount of \$75,558 stands in the American Exchange Reserve Fund at the end of the year which will be applied towards the U.S. currency exchange cost in future years when the liabilities are retired.

(c) Of the net long term liabilities reported in (a) of this note, \$21,115,824 in principal payments are payable from 1985 to 1989, \$18,890,899 from 1990 to 1994, and \$6,619,207 thereafter and are summarized as follows:

|                            | 1985 to<br>1989<br>\$ | 1990 to<br>1994<br>\$ | 1995 and<br>Thereafter<br>\$ |
|----------------------------|-----------------------|-----------------------|------------------------------|
| From:                      |                       |                       |                              |
| General municipal revenues | 19,054,980            | 18,089,369            | 6,140,884                    |
| Benefitting landowners     | 1,361,344             | 590,530               | 459,323                      |
| Municipal enterprises      | 521,500               | 211,000               | 19,000                       |
| Reserves                   | 178,000               | -                     | -                            |
|                            | <u>21,115,824</u>     | <u>18,890,899</u>     | <u>6,619,207</u>             |
|                            | =====                 | =====                 | =====                        |

(d) The long term liabilities, reported on the Consolidated Balance Sheet, are approved by the Ontario Municipal Board.

## 5. MUNICIPAL FUND BALANCES AT THE END OF THE YEAR

|                                                       | 1984<br>\$         | 1983<br>\$         |
|-------------------------------------------------------|--------------------|--------------------|
| (a) To be used to offset<br>taxation or user charges: |                    |                    |
| General ratepayers                                    | 2,495,652          | 869,324            |
| Designated ratepayers                                 | <u>699,254</u>     | <u>713,055</u>     |
|                                                       | <u>3,194,906</u>   | <u>1,582,379</u>   |
|                                                       | =====              | =====              |
| (b) Unexpended Capital Financing:                     |                    |                    |
| Unapplied Capital Receipts                            | 10,634,425         | 10,686,896         |
| Unfinanced Capital Expenditure                        | <u>(3,648,988)</u> | <u>(5,575,966)</u> |
|                                                       | <u>6,985,437</u>   | <u>5,110,930</u>   |
|                                                       | =====              | =====              |

## 6. CHARGES FOR NET LONG-TERM LIABILITIES

Total charges for the year for net long-term liabilities were as follows:

|           | 1984<br>\$       | 1983<br>\$       |
|-----------|------------------|------------------|
| Principal | 3,686,846        | 3,570,729        |
| Interest  | <u>4,336,849</u> | <u>4,598,474</u> |
|           | <u>8,023,695</u> | <u>8,169,203</u> |
|           | =====            | =====            |

Of the total charges shown above, \$7,974,645 (1983 - \$8,119,618) were paid from general municipal revenues of the municipality and are included in expenditures on the Statement of Revenue and Expenditure classified under the appropriate functional headings. The remaining \$49,050 (1983 - \$49,585) were recovered from the Reserve for which its related net long-term liabilities were incurred and are not reflected in the statement.

## 7. CONTRACTUAL OBLIGATIONS

The municipality is a party to agreements and contracts involving significant future liabilities relative to capital projects in progress. The financial statements reflect the costs incurred to date and the capital budget prepared for five years in the future, updated annually, provides for the financing of these future obligations within the estimated financial resources of the Municipality.





# THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)  
for the year ended December 31, 1984

## 8. LIABILITY FOR VESTED SICK LEAVE BENEFITS

Under the sick leave benefit plan for employees, unused sick leave accumulates and employees may become entitled to cash payments in lieu of sick leave upon termination of service after seven continuous years. The liability for accumulated days, to the extent they could be taken in cash, amount to approximately \$9,700,128 at the end of the year. Cash payments made in lieu of sick leave are included in the expenditures of the year in which services are terminated but no provision is made in the years in which the liability is incurred; however, \$1,807,890 is available from the Reserve for Sick Leave on Resignation in case of shortfall.

## 9. RESERVES AND RESERVE FUNDS

The total balance of the reserve and reserve funds is made up of the following:

|                                                                        | 1984<br>\$        | 1983<br>\$        |
|------------------------------------------------------------------------|-------------------|-------------------|
| <b>RESERVES</b>                                                        |                   |                   |
| Acquisition of historic properties                                     | 316,551           | 293,783           |
| Alpha enclaves                                                         | 314,303           | 94,576            |
| Contingency                                                            | 1,559,082         | 3,498,092         |
| Debt charges                                                           | 3,983,193         | 2,291,580         |
| Election                                                               | 135,000           | -                 |
| Emergency snow removal                                                 | 500,000           | 500,000           |
| Extended health care benefit                                           | 143,573           | -                 |
| Fire loss insurance                                                    | 127,889           | 40,580            |
| General Concrete                                                       | 2,908             | 2,908             |
| Hamilton Performing Arts                                               |                   |                   |
| - innovated programming                                                | 16,291            | -                 |
| - special projects                                                     | 12,059            | 7,103             |
| - piano replacement                                                    | 11,300            | 8,600             |
| Hamilton Public Library                                                |                   |                   |
| - office computerization                                               | 30,000            | -                 |
| - purchase of books                                                    | 16,158            | -                 |
| - miscellaneous collections                                            | 23,845            | 31,480            |
| - mobile equipment                                                     | 49,694            | 44,694            |
| - repair grounds                                                       | 7,978             | 778               |
| - repair buildings                                                     | 40,984            | 32,400            |
| - replacement of photocopier                                           | 20,000            | -                 |
| - film replacement                                                     | 12,698            | 3,084             |
| - automated acquisition                                                | 10,000            | 10,000            |
| Historic fire engine                                                   | 4,000             | 4,000             |
| Industrial land debt charges                                           | 226,727           | 275,778           |
| Maintenance of playground facilities                                   | 24,460            | 20,576            |
| Major repairs and improvements to City<br>owned properties             | 147,094           | 147,829           |
| Major repairs to mobile equipment                                      | 540,213           | 433,179           |
| Metric conversion                                                      | -                 | 86,131            |
| Motorized equipment                                                    | 238,334           | 267,918           |
| Preliminary engineering                                                | -                 | 38,045            |
| Property purchases                                                     | 5,757,349         | 7,173,053         |
| Realty taxes - Beach Strip properties                                  | 19,106            | 31,751            |
| Replacement of mobile equipment                                        | 4,671,209         | 4,066,723         |
| Services for unsubdivided lands<br>development                         | 1,190,737         | 1,610,280         |
| Sick leave on resignation                                              | 1,807,890         | 295,240           |
| Supplementary pension benefits for<br>City Council members             | 237,800           | -                 |
| Workers' Compensation                                                  | 404,873           | 264,873           |
| Working funds, inventories, reduction<br>of taxes and prepaid expenses | 9,078,278         | 8,979,080         |
| World Junior Hockey                                                    | 250,000           | -                 |
|                                                                        | <u>31,931,576</u> | <u>30,554,114</u> |
|                                                                        | =====             | =====             |





# THE CORPORATION OF THE CITY OF HAMILTON

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - (Continued)  
for the year ended December 31, 1984

## 9. RESERVES AND RESERVE FUNDS - Continued

|                                                  | 1984              | 1983              |
|--------------------------------------------------|-------------------|-------------------|
|                                                  | \$                | \$                |
| <b>RESERVE FUNDS</b>                             |                   |                   |
| Acquisition of properties under the Planning Act | 1,237,114         | 1,481,068         |
| American exchange                                | 75,558            | 171,465           |
| Capital projects - general                       | 851,133           | 509,234           |
| City vehicle insurance                           | 402,938           | 448,030           |
| Hamilton Convention Centre                       |                   |                   |
| - capital projects                               | 402,044           | 439,125           |
| Hamilton Performing Arts Corp.                   |                   |                   |
| - capital projects - general                     | 81,527            | 7,856             |
| - ticket surcharge                               | 140,577           | -                 |
| Hamilton Public Library                          |                   |                   |
| - future capital construction                    | 31,358            | 57,360            |
| - capital projects                               | 668,799           | 595,055           |
| Hamilton Rehabilitation Loan Program             | 511,645           | 503,161           |
| Off-street parking                               | 1,038,175         | 666,291           |
| Ontario Home Renewal Program                     | 2,776,509         | 2,747,580         |
| Ontario Home Renewal Program (rental)            | 157,918           | 149,448           |
| Park improvements at Ivor Wynne Stadium          | 221,001           | 131,904           |
| Victor K. Copps Trade Centre/Arena               | 5,248,133         | 10,890,811        |
|                                                  | <u>13,844,429</u> | <u>18,798,388</u> |
|                                                  | =====             | =====             |

## 10. BUDGET 1984

The budgeted figures for the Consolidated Statement of Operations are not identified because no budget estimate is prepared for the reserve and reserve fund expenditures and capital fund expenditures; however, the gross cost of all specific projects, together with financing, is approved by City Council and controlled by individual projects within the approved allocation. The City has a 5 Year Capital Budget Program identifying the financing requirements; the reserve and reserve fund expenditures are incurred when required, dependent on the availability of such funds. The revenue fund budgets along with the actuals including transfer to reserves, reserve funds and capital funds are as follows:

|                                            | 1984               | 1984               |
|--------------------------------------------|--------------------|--------------------|
|                                            | Budget             | Actual             |
|                                            | \$                 | \$                 |
| <b>Source of Financing:</b>                |                    |                    |
| Taxation and User Charges                  |                    |                    |
| Residential and Farm Taxation              | 37,267,140         | 37,463,695         |
| Commercial, Industrial & Business Taxation | 36,367,850         | 36,627,795         |
| User Charges                               | 10,690,430         | 12,089,035         |
| Grants                                     |                    |                    |
| Government of Canada                       | 992,205            | 1,062,934          |
| Province of Ontario                        | 13,301,370         | 13,370,507         |
| Other Municipalities                       | 734,360            | 785,397            |
| Other                                      |                    |                    |
| Investment Income                          | 3,828,000          | 7,338,720          |
| Fines, Penalties and Interest on Taxes     | 4,141,160          | 4,168,262          |
| Other                                      | 2,373,340          | 2,588,236          |
| Fund Balance at the beginning of the year  | 980,580            | 1,582,379          |
|                                            | <u>110,676,435</u> | <u>117,076,960</u> |
|                                            | =====              | =====              |
| <b>Applied To:</b>                         |                    |                    |
| General Government                         | 17,894,795         | 19,012,726         |
| Protection to Persons and Property         | 22,416,290         | 22,225,351         |
| Transportation Services                    | 20,905,910         | 20,935,742         |
| Environmental Services                     | 4,509,350          | 4,553,367          |
| Health Services                            | 2,163,200          | 2,078,908          |
| Social and Family Services                 | 4,369,420          | 4,277,636          |
| Recreation and Cultural Services           | 31,552,410         | 33,811,988         |
| Planning and Development                   | 6,865,060          | 6,986,336          |
| Fund balance at the end of the year        | -                  | 3,194,906          |
|                                            | <u>110,676,435</u> | <u>117,076,960</u> |
|                                            | =====              | =====              |







# Spicer MacGillivray

Chartered Accountants

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4 HUGHSON STREET SOUTH  
HAMILTON, ONTARIO L8N 3M5  
TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Members of Council,  
Inhabitants, and Ratepayers  
of The Corporation of  
The City of Hamilton.

We have examined the balance sheet of the Trust Funds of The Corporation of the City of Hamilton as at December 31, 1984 and the statement of continuity for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Trust Funds of The Corporation of the City of Hamilton as at December 31, 1984 and the continuity of Trust Funds for the year then ended in accordance with accounting principles prescribed for Ontario Municipalities applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
April 12, 1985

SPICER, MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

## TRUST FUNDS

### STATEMENT OF CONTINUITY

for the year ended December 31, 1984

|                                      | <u>Total</u>              | <u>Hamilton</u><br><u>Cemeteries</u><br><u>Perpetual</u><br><u>Care</u> | <u>Hamilton</u><br><u>Cemeteries</u><br><u>Pre-Need</u><br><u>Assurance</u> | <u>McLaren</u><br><u>House</u><br><u>Scholarship</u> |
|--------------------------------------|---------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------|
|                                      | \$                        | \$                                                                      | \$                                                                          | \$                                                   |
| Balance at the beginning of the year | <u>2,838,506</u>          | <u>1,998,284</u>                                                        | <u>140,670</u>                                                              | <u>1,131</u>                                         |
| Capital receipts                     |                           |                                                                         |                                                                             |                                                      |
| Cemetery lots and interments         | 75,982                    | 67,433                                                                  | 8,549                                                                       | -                                                    |
| Interest earned                      | 259,814                   | 204,412                                                                 | 13,044                                                                      | 87                                                   |
| Other revenue                        | 70,782                    | 6,825                                                                   | -                                                                           | -                                                    |
| Transfer from other fund             | <u>169,500</u>            | <u>-</u>                                                                | <u>-</u>                                                                    | <u>-</u>                                             |
|                                      | <u>576,078</u>            | <u>278,670</u>                                                          | <u>21,593</u>                                                               | <u>87</u>                                            |
| Expenditure                          |                           |                                                                         |                                                                             |                                                      |
| Transfer to revenue fund             | 301,722                   | 204,412                                                                 | 13,044                                                                      | -                                                    |
| Other                                | 11,737                    | -                                                                       | -                                                                           | 87                                                   |
| Transfer to other fund               | <u>169,500</u>            | <u>-</u>                                                                | <u>-</u>                                                                    | <u>-</u>                                             |
|                                      | <u>482,959</u>            | <u>204,412</u>                                                          | <u>13,044</u>                                                               | <u>87</u>                                            |
| Balance at the end of the year       | <u>2,931,625</u><br>===== | <u>2,072,542</u><br>=====                                               | <u>149,219</u><br>=====                                                     | <u>1,131</u><br>=====                                |

### BALANCE SHEET

as at December 31, 1984

|                                               | <u>Total</u>              | <u>Hamilton</u><br><u>Cemeteries</u><br><u>Perpetual</u><br><u>Care</u> | <u>Hamilton</u><br><u>Cemeteries</u><br><u>Pre-Need</u><br><u>Assurance</u> | <u>McLaren</u><br><u>House</u><br><u>Scholarship</u> |
|-----------------------------------------------|---------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------|
|                                               | \$                        | \$                                                                      | \$                                                                          | \$                                                   |
| Assets                                        |                           |                                                                         |                                                                             |                                                      |
| Cash                                          | <u>1,566,957</u>          | <u>1,249,002</u>                                                        | <u>161,867</u>                                                              | <u>-</u>                                             |
| Deposit                                       |                           |                                                                         |                                                                             |                                                      |
| - Hamilton Foundation                         | <u>588,267</u>            | <u>-</u>                                                                | <u>-</u>                                                                    | <u>-</u>                                             |
| Investments, at cost (market value \$796,096) |                           |                                                                         |                                                                             |                                                      |
| Municipal - own                               | 372,000                   | 371,000                                                                 | 1,000                                                                       | -                                                    |
| - other                                       | <u>552,000</u>            | <u>552,000</u>                                                          | <u>-</u>                                                                    | <u>-</u>                                             |
|                                               | <u>924,000</u>            | <u>923,000</u>                                                          | <u>1,000</u>                                                                | <u>-</u>                                             |
| Other                                         |                           |                                                                         |                                                                             |                                                      |
| Due from revenue fund                         | <u>42,926</u>             | <u>-</u>                                                                | <u>-</u>                                                                    | <u>1,131</u>                                         |
|                                               | <u>3,122,150</u><br>===== | <u>2,172,002</u><br>=====                                               | <u>162,867</u><br>=====                                                     | <u>1,131</u><br>=====                                |
| Liabilities                                   |                           |                                                                         |                                                                             |                                                      |
| Due to revenue fund                           | 190,525                   | 99,460                                                                  | 13,648                                                                      | -                                                    |
| Balance - capital                             | 2,792,467                 | 2,072,542                                                               | 149,219                                                                     | -                                                    |
| - income                                      | <u>139,158</u>            | <u>-</u>                                                                | <u>-</u>                                                                    | <u>1,131</u>                                         |
|                                               | <u>3,122,150</u><br>===== | <u>2,172,002</u><br>=====                                               | <u>162,867</u><br>=====                                                     | <u>1,131</u><br>=====                                |

The accompanying notes are an integral part of this financial statement.





# THE CORPORATION OF THE CITY OF HAMILTON

## TRUST FUNDS

### STATEMENT OF CONTINUITY - (Continued) for the year ended December 31, 1984

|                                         | Museum<br>Acquisition<br>Historical<br>Board<br>\$ | Children's<br>Museum<br>Gage Park<br>\$ | F. Waldon<br>Dundurn<br>Castle<br>\$ | F. Waldon<br>Library<br>Bequest<br>\$ |
|-----------------------------------------|----------------------------------------------------|-----------------------------------------|--------------------------------------|---------------------------------------|
| Balance at the beginning<br>of the year | <u>12,111</u>                                      | <u>5,174</u>                            | <u>2,226</u>                         | <u>25,657</u>                         |
| Capital receipts                        |                                                    |                                         |                                      |                                       |
| Cemetery lots and<br>interments         | -                                                  | -                                       | -                                    | -                                     |
| Interest earned                         | 938                                                | 402                                     | 173                                  | 2,636                                 |
| Other revenue                           | -                                                  | 355                                     | -                                    | -                                     |
| Transfer from other<br>fund             | <u>-</u>                                           | <u>-</u>                                | <u>-</u>                             | <u>-</u>                              |
|                                         | <u>938</u>                                         | <u>757</u>                              | <u>173</u>                           | <u>2,636</u>                          |
| Expenditure                             |                                                    |                                         |                                      |                                       |
| Transfer to revenue<br>fund             | -                                                  | -                                       | -                                    | -                                     |
| Other                                   | -                                                  | 214                                     | -                                    | -                                     |
| Transfer to other<br>fund               | <u>-</u>                                           | <u>-</u>                                | <u>-</u>                             | <u>-</u>                              |
|                                         | <u>-</u>                                           | <u>214</u>                              | <u>-</u>                             | <u>-</u>                              |
| Balance at the end of<br>the year       | <u>13,049</u><br>=====                             | <u>5,717</u><br>=====                   | <u>2,399</u><br>=====                | <u>28,293</u><br>=====                |

### BALANCE SHEET - (Continued) as at December 31, 1984

|                       | Museum<br>Acquisition<br>Historical<br>Board<br>\$ | Children's<br>Museum<br>Gage Park<br>\$ | F. Waldon<br>Dundurn<br>Castle<br>\$ | F. Waldon<br>Library<br>Bequest<br>\$ |
|-----------------------|----------------------------------------------------|-----------------------------------------|--------------------------------------|---------------------------------------|
| Assets                |                                                    |                                         |                                      |                                       |
| Cash                  | <u>-</u>                                           | <u>-</u>                                | <u>-</u>                             | <u>28,293</u>                         |
| Deposit               |                                                    |                                         |                                      |                                       |
| - Hamilton Foundation | <u>-</u>                                           | <u>-</u>                                | <u>-</u>                             | <u>-</u>                              |
| Investments, at cost  |                                                    |                                         |                                      |                                       |
| Municipal - own       | -                                                  | -                                       | -                                    | -                                     |
| - other               | <u>-</u>                                           | <u>-</u>                                | <u>-</u>                             | <u>-</u>                              |
| Other                 |                                                    |                                         |                                      |                                       |
| Due from revenue fund | <u>13,049</u>                                      | <u>5,717</u>                            | <u>2,399</u>                         | <u>-</u>                              |
|                       | <u>13,049</u><br>=====                             | <u>5,717</u><br>=====                   | <u>2,399</u><br>=====                | <u>28,293</u><br>=====                |
| Liabilities           |                                                    |                                         |                                      |                                       |
| Due to revenue fund   | -                                                  | -                                       | -                                    | -                                     |
| Balance - capital     | -                                                  | -                                       | -                                    | -                                     |
| - income              | <u>13,049</u>                                      | <u>5,717</u>                            | <u>2,399</u>                         | <u>28,293</u>                         |
|                       | <u>13,049</u><br>=====                             | <u>5,717</u><br>=====                   | <u>2,399</u><br>=====                | <u>28,293</u><br>=====                |

The accompanying notes are an integral part of this financial statement.





# THE CORPORATION OF THE CITY OF HAMILTON

## TRUST FUNDS

### STATEMENT OF CONTINUITY - (Continued) for the year ended December 31, 1984

|                                         | Mable Waldon<br>Thompson<br>Estate -<br>Library | Special<br>Gift Fund<br>Central<br>Library | Balfour<br>Estate      | Hamilton<br>Historic<br>Board<br>Furnishing<br>Restoration |
|-----------------------------------------|-------------------------------------------------|--------------------------------------------|------------------------|------------------------------------------------------------|
|                                         | \$                                              | \$                                         | \$                     | \$                                                         |
| Balance at the beginning<br>of the year | <u>9,134</u>                                    | <u>630,214</u>                             | <u>8,678</u>           | <u>227</u>                                                 |
| Capital receipts                        |                                                 |                                            |                        |                                                            |
| Cemetery lots and<br>interments         | -                                               | -                                          | -                      | -                                                          |
| Interest earned                         | 939                                             | 23,526                                     | 768                    | 17                                                         |
| Other revenue                           | -                                               | 11,614                                     | 12,000                 | 2,567                                                      |
| Transfer from other<br>fund             | <u>-</u>                                        | <u>-</u>                                   | <u>-</u>               | <u>-</u>                                                   |
|                                         | <u>939</u>                                      | <u>35,140</u>                              | <u>12,768</u>          | <u>2,584</u>                                               |
| Expenditure                             |                                                 |                                            |                        |                                                            |
| Transfer to revenue<br>fund             | -                                               | 84,266                                     | -                      | -                                                          |
| Other                                   | -                                               | -                                          | 11,436                 | -                                                          |
| Transfer to other<br>fund               | <u>-</u>                                        | <u>169,500</u>                             | <u>-</u>               | <u>-</u>                                                   |
|                                         | <u>-</u>                                        | <u>253,766</u>                             | <u>11,436</u>          | <u>-</u>                                                   |
| Balance at the end of<br>the year       | <u>10,073</u><br>=====                          | <u>411,588</u><br>=====                    | <u>10,010</u><br>===== | <u>2,811</u><br>=====                                      |

### BALANCE SHEET - (Continued) as at December 31, 1984

|                       | Mable Waldon<br>Thompson<br>Estate -<br>Library | Special<br>Gift Fund<br>Central<br>Library | Balfour<br>Estate      | Hamilton<br>Historic<br>Board<br>Furnishing<br>Restoration |
|-----------------------|-------------------------------------------------|--------------------------------------------|------------------------|------------------------------------------------------------|
|                       | \$                                              | \$                                         | \$                     | \$                                                         |
| Assets                |                                                 |                                            |                        |                                                            |
| Cash                  | <u>10,073</u>                                   | <u>117,722</u>                             | <u>-</u>               | <u>-</u>                                                   |
| Deposit               |                                                 |                                            |                        |                                                            |
| - Hamilton Foundation | <u>-</u>                                        | <u>371,283</u>                             | <u>-</u>               | <u>-</u>                                                   |
| Investments, at cost  |                                                 |                                            |                        |                                                            |
| Municipal - own       | -                                               | -                                          | -                      | -                                                          |
| - other               | <u>-</u>                                        | <u>-</u>                                   | <u>-</u>               | <u>-</u>                                                   |
| Other                 |                                                 |                                            |                        |                                                            |
| Due from revenue fund | <u>-</u>                                        | <u>-</u>                                   | <u>10,010</u>          | <u>2,811</u>                                               |
|                       | <u>10,073</u><br>=====                          | <u>489,005</u><br>=====                    | <u>10,010</u><br>===== | <u>2,811</u><br>=====                                      |
| Liabilities           |                                                 |                                            |                        |                                                            |
| Due to revenue fund   | -                                               | 77,417                                     | -                      | -                                                          |
| Balance - capital     | -                                               | 366,206                                    | -                      | -                                                          |
| - income              | <u>10,073</u>                                   | <u>45,382</u>                              | <u>10,010</u>          | <u>2,811</u>                                               |
|                       | <u>10,073</u><br>=====                          | <u>489,005</u><br>=====                    | <u>10,010</u><br>===== | <u>2,811</u><br>=====                                      |

The accompanying notes are an integral part of this financial statement.





# THE CORPORATION OF THE CITY OF HAMILTON

## TRUST FUNDS

### STATEMENT OF CONTINUITY - (Continued) for the year ended December 31, 1984

|                                         | Capital<br>Endowment<br>Library | Ketha<br>McLaren<br>Memorial<br>Fund | Senior<br>Citizens<br>Club -<br>Playground<br>Equipment |
|-----------------------------------------|---------------------------------|--------------------------------------|---------------------------------------------------------|
|                                         | \$                              | \$                                   | \$                                                      |
| Balance at the beginning<br>of the year | -                               | -                                    | 5,000                                                   |
| Capital receipts                        |                                 |                                      |                                                         |
| Cemetery lots and<br>interments         | -                               | -                                    | -                                                       |
| Interest earned                         | 12,484                          | -                                    | 388                                                     |
| Other revenue                           | 35,000                          | 2,421                                | -                                                       |
| Transfer from other<br>Fund             | 169,500                         | -                                    | -                                                       |
|                                         | <u>216,984</u>                  | <u>2,421</u>                         | <u>388</u>                                              |
| Expenditure                             |                                 |                                      |                                                         |
| Transfer to revenue<br>fund             | -                               | -                                    | -                                                       |
| Other                                   | -                               | -                                    | -                                                       |
| Transfer to other<br>fund               | -                               | -                                    | -                                                       |
|                                         | <u>-</u>                        | <u>-</u>                             | <u>-</u>                                                |
| Balance at the end of<br>the year       | <u>216,984</u><br>=====         | <u>2,421</u><br>=====                | <u>5,388</u><br>=====                                   |

### BALANCE SHEET - (Continued) as at December 31, 1984

|                       | Capital<br>Endowment<br>Library | Ketha<br>McLaren<br>Memorial<br>Fund | Senior<br>Citizens<br>Club -<br>Playground<br>Equipment |
|-----------------------|---------------------------------|--------------------------------------|---------------------------------------------------------|
|                       | \$                              | \$                                   | \$                                                      |
| Assets                |                                 |                                      |                                                         |
| Cash                  | -                               | -                                    | -                                                       |
| Deposit               |                                 |                                      |                                                         |
| - Hamilton Foundation | <u>216,984</u>                  | <u>-</u>                             | <u>-</u>                                                |
| Investments, at cost  |                                 |                                      |                                                         |
| Municipal - own       | -                               | -                                    | -                                                       |
| - other               | -                               | -                                    | -                                                       |
| Other                 | -                               | -                                    | -                                                       |
| Due from revenue fund | -                               | 2,421                                | 5,388                                                   |
|                       | <u>216,984</u><br>=====         | <u>2,421</u><br>=====                | <u>5,388</u><br>=====                                   |
| Liabilities           |                                 |                                      |                                                         |
| Due to revenue fund   | -                               | -                                    | -                                                       |
| Balance - capital     | 204,500                         | -                                    | -                                                       |
| - income              | <u>12,484</u>                   | <u>2,421</u>                         | <u>5,388</u>                                            |
|                       | <u>216,984</u><br>=====         | <u>2,421</u><br>=====                | <u>5,388</u><br>=====                                   |

The accompanying notes are an integral part of this financial statement.







# Spicer MacGillivray

Chartered Accountants

M.P.O. BOX 679,  
4 HUGHSON STREET SOUTH  
HAMILTON, ONTARIO L8N 3M5  
TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Board of Directors of  
The Hamilton Convention Centre

We have examined the balance sheet of The Hamilton Convention Centre as at December 31, 1984 and the statement of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
March 11, 1985

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON CONVENTION CENTRE

### BALANCE SHEET

as at December 31, 1984

|                             | 1984<br>\$     | 1983<br>\$     |
|-----------------------------|----------------|----------------|
| <b>ASSETS</b>               |                |                |
| <b>Current Assets</b>       |                |                |
| Imprest funds               | 2,000          | 2,000          |
| Bank                        | 119            | 100            |
| Accounts receivable         | 131,905        | 129,230        |
| Inventories (Note 1A)       | 73,299         | 57,919         |
| Prepaid expenses            | 5,894          | 7,152          |
|                             | <u>213,217</u> | <u>196,401</u> |
|                             | =====          | =====          |
| <b>LIABILITIES</b>          |                |                |
| <b>Current Liabilities</b>  |                |                |
| Accounts payable            | 106,636        | 57,304         |
| Sales Tax payable           | 12,460         | 14,954         |
| Deposits on future rentals  | 62,540         | 42,213         |
| Due to the City of Hamilton | 31,581         | 81,930         |
|                             | <u>213,217</u> | <u>196,401</u> |
|                             | =====          | =====          |

#### 1. CONTRIBUTIONS FROM THE CITY OF HAMILTON

The City of Hamilton provided \$100,000 of 1984 capital contributions of \$47,217 and the Corporation received 1983 interest of \$14,954 on \$100,000. This interest, which amounted to \$12,460, was contributed to the City of Hamilton.

#### 2. TRANSFER TO CITY OF HAMILTON

The amount of \$100,000 was transferred to the City of Hamilton for the year 1984. The City of Hamilton has a liability to the Corporation for the year 1984. The Corporation has a liability to the City of Hamilton for the year 1984. The Corporation has a liability to the City of Hamilton for the year 1984. The Corporation has a liability to the City of Hamilton for the year 1984.





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON CONVENTION CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 1984

#### 1. SIGNIFICANT ACCOUNTING POLICIES

The Centre follows accounting principles appropriate for a non-profit organization. The more significant of these policies are summarized below.

##### (a) Inventories -

Inventories are valued at the lower of cost on a first-in, first-out or replacement value.

##### (b) Fixed Assets and Depreciation -

The land, buildings and original equipment of the Convention Centre are owned by The Corporation of the City of Hamilton. Purchases of equipment and furnishings are charged either directly to operations in the year in which the expenditures occur, or to a reserve fund established for the purchase of fixed assets.

#### 2. SETTLEMENT OF LAW SUIT

In 1984, the Centre made a settlement of \$83,000 to the former General Manager. This payment, including costs, was financed in part by transfers totalling \$100,000 from reserves of the City of Hamilton.

#### 3. CONTRIBUTION FROM THE CITY OF HAMILTON

The City of Hamilton financed \$180,000 of its 1984 annual contribution of \$472,510 from the Convention Centre's 1983 excess of revenue over expenditure. This excess, which amounted to \$312,787, was transferred to the City of Hamilton.

#### 4. TRANSFER TO CITY OF HAMILTON

The excess of revenue over expenditure for the year has been returned to the City of Hamilton and is normally designated for the Convention Centre Reserve for Capital Projects in the general revenue fund of the City of Hamilton. These funds and interest earned thereon will be used to finance major building repairs, purchase of equipment or replacement thereof.





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON CONVENTION CENTRE

### STATEMENT OF REVENUE AND EXPENDITURE for the year ended December 31, 1984

|                                                                       | 1984<br>\$     | 1983<br>\$     |
|-----------------------------------------------------------------------|----------------|----------------|
| <b>REVENUE</b>                                                        |                |                |
| Net contributions from food and<br>beverage operations (Schedule # 1) | 274,051        | 232,841        |
| Rentals                                                               | 327,348        | 306,031        |
| Other                                                                 | <u>53,649</u>  | <u>55,732</u>  |
|                                                                       | <u>655,048</u> | <u>594,604</u> |
| <b>EXPENDITURE</b>                                                    |                |                |
| <b>Administration</b>                                                 |                |                |
| Salaries and wages                                                    | 256,137        | 213,603        |
| Employee Benefits                                                     | 37,958         | 30,631         |
| Consultants fees                                                      | -              | 8,603          |
| Postage                                                               | 2,300          | 2,236          |
| Telephone                                                             | 16,797         | 17,351         |
| Memberships and subscriptions                                         | 1,890          | 1,359          |
| Supplies                                                              | 5,367          | 6,325          |
| Rental of equipment                                                   | 13,118         | 14,594         |
| Purchase of equipment and furnishings                                 | 531            | 1,001          |
| Legal and audit                                                       | 63,472         | 59,739         |
| Provision for doubtful accounts                                       | 1,251          | -              |
| Information desk and cigarette sales - net                            | 17,376         | 11,978         |
| Sundry                                                                | <u>4,418</u>   | <u>6,256</u>   |
|                                                                       | <u>420,615</u> | <u>373,676</u> |
| <b>Maintenance</b>                                                    |                |                |
| Salaries and wages                                                    | 21,420         | 21,753         |
| Employee benefits                                                     | 4,101          | 3,403          |
| Security                                                              | 77,815         | 74,688         |
| Janitorial services                                                   | 54,252         | 44,486         |
| Insurance                                                             | 28,384         | 28,291         |
| Supplies                                                              | 7,204          | 5,584          |
| Water and sewer rates                                                 | 7,457          | 5,347          |
| Repairs and maintenance                                               | 148,680        | 120,328        |
| Garbage disposal                                                      | 2,247          | 1,416          |
| Sundry                                                                | <u>1,355</u>   | <u>934</u>     |
|                                                                       | <u>352,915</u> | <u>306,230</u> |
| <b>Marketing and Promotion</b>                                        |                |                |
| Salaries and wages                                                    | 67,041         | 64,083         |
| Employee benefits                                                     | 13,110         | 9,412          |
| Entertainment                                                         | 1,622          | 1,719          |
| Travelling and car allowance                                          | 6,337          | 5,900          |
| Advertising and promotions                                            | 59,249         | 47,806         |
| Memberships and subscriptions                                         | 1,058          | 1,541          |
| Sundry                                                                | <u>163</u>     | <u>-</u>       |
|                                                                       | <u>148,580</u> | <u>130,461</u> |
|                                                                       | <u>922,110</u> | <u>810,367</u> |
| Excess of (Expenditure over<br>Revenue) on Operations                 | (267,062)      | (215,763)      |
| Contribution from the City of Hamilton (Note 3)                       | <u>472,510</u> | <u>528,550</u> |
| EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR                       | 205,448        | 312,787        |
| TRANSFER TO CITY OF HAMILTON (Note 4)                                 | <u>205,448</u> | <u>312,787</u> |
|                                                                       | -              | -              |
|                                                                       | =====          | =====          |





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON CONVENTION CENTRE

FOOD AND BEVERAGE OPERATION - SCHEDULE # 1  
for the year ended December 31, 1984

|                                      | 1984<br>\$              | 1983<br>\$              |
|--------------------------------------|-------------------------|-------------------------|
| Sales - Beverage                     | 439,913                 | 369,351                 |
| Cost of sales                        | <u>143,583</u>          | <u>122,969</u>          |
| Gross margin                         | <u>296,330</u>          | <u>246,382</u>          |
| Percentage                           | <u>67.4%</u>            | <u>66.7%</u>            |
| Sales - Food                         | 937,131                 | 832,728                 |
| Cost of sales                        | <u>313,730</u>          | <u>273,109</u>          |
| Gross margin                         | <u>623,401</u>          | <u>559,619</u>          |
| Percentage                           | <u>66.5%</u>            | <u>67.2%</u>            |
| TOTAL SALES - Beverage and Food      | 1,377,044               | 1,202,079               |
| Cost of sales                        | <u>457,313</u>          | <u>396,078</u>          |
| Gross margin                         | <u>919,731</u>          | <u>806,001</u>          |
| OPERATING COSTS                      |                         |                         |
| Salaries and wages                   | 468,563                 | 413,219                 |
| Employee benefits                    | 58,487                  | 52,207                  |
| Laundry and rental of uniforms       | 43,596                  | 37,031                  |
| Supplies                             | 62,714                  | 57,957                  |
| Rental of equipment - net            | 754                     | 1,397                   |
| Repairs and maintenance of equipment | 11,116                  | 11,198                  |
| Sundry                               | <u>450</u>              | <u>151</u>              |
|                                      | <u>645,680</u>          | <u>573,160</u>          |
| NET CONTRIBUTION                     | <u>274,051</u><br>===== | <u>232,841</u><br>===== |







# Spicer MacGillivray

Chartered Accountants

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4 HUGHSON STREET SOUTH  
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TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Board of Directors of  
The Hamilton Performing Arts Corporation, Inc.

We have examined the balance sheet of The Hamilton Performing Arts Corporation, Inc. as at December 31, 1984 and the statements of revenue and expenditure and surplus for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
February 8, 1985

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

THE HAMILTON PERFORMING ARTS  
CORPORATION, INC.  
(operating and managing Hamilton Place)

BALANCE SHEET  
as at December 31, 1984

|                               | 1984<br>\$     | 1983<br>\$      |
|-------------------------------|----------------|-----------------|
| <b>ASSETS</b>                 |                |                 |
| <b>Current Assets</b>         |                |                 |
| Imprest funds                 | 4,000          | 4,000           |
| Short-term deposits           | 490,000        | 205,000         |
| Accounts receivable           | 152,473        | 186,172         |
| Deferred charges              | 43,008         | 27,381          |
| Inventory                     | 19,569         | 18,768          |
|                               | <u>709,050</u> | <u>441,321</u>  |
|                               | =====          | =====           |
| <b>LIABILITIES</b>            |                |                 |
| <b>Current Liabilities</b>    |                |                 |
| Bank overdraft                | 23,194         | 14,909          |
| Accounts payable and accruals | 182,402        | 230,162         |
| Due to City of Hamilton       | 137,101        | 132,221         |
| Advance ticket sales          | 232,668        | 27,495          |
| Unredeemed gift certificates  | 94,035         | 101,250         |
|                               | <u>669,400</u> | <u>506,037</u>  |
| <b>Reserves (Note 3)</b>      | <u>39,650</u>  | <u>15,703</u>   |
| <b>(Deficit) (Note 6)</b>     | <u>-</u>       | <u>(80,419)</u> |
|                               | <u>709,050</u> | <u>441,321</u>  |
|                               | =====          | =====           |





# THE CORPORATION OF THE CITY OF HAMILTON

THE HAMILTON PERFORMING ARTS  
CORPORATION, INC.  
(operating and managing Hamilton Place)

NOTES TO FINANCIAL STATEMENTS  
for the year ended December 31, 1984

## 1. INCORPORATION

The Hamilton Performing Arts Corporation, Inc. was incorporated without share capital under the laws of the Province of Ontario by the City of Hamilton to maintain and operate Hamilton Place in the public interest.

## 2. ACCOUNTING POLICIES

The Corporation follows accounting principles appropriate for a non-profit organization. The more significant of these accounting policies are summarized below.

- (a) **Show Revenue and Rentals -**  
Show revenue and rentals comprise minimum rental fees, negotiated percentages of box office receipts and receipts less direct production expenses when Hamilton Place acts as a promoter or co-promoter.  
  
Revenues exclude the capital improvement ticket surcharge which is designated for the Hamilton Place Reserve for Capital Projects and transferred quarterly to the City of Hamilton (Note 5).
- (b) **Inventory -**  
Inventory is valued at actual cost.
- (c) **Fixed Assets and Depreciation -**  
The land, buildings and original equipment of Hamilton Place are owned by The Corporation of the City of Hamilton. Purchases of equipment and furnishings are charged either directly to operations in the year in which the expenditures occur, or to a reserve fund established for the purchase of fixed assets.
- (d) **Reserves -**  
Appropriations for reserves are included as expenditures. Payments relating to the functional purpose of the reserves are charged directly to the reserves.

## 3. CONTINUITY OF RESERVES

|                                   | 1984<br>\$    | 1983<br>\$     |
|-----------------------------------|---------------|----------------|
| Balance at beginning of year      | <u>15,703</u> | <u>101,520</u> |
| Add - provisions during the year  | 5,500         | 7,100          |
| - appropriations at year end      | 4,000         | -              |
| - miscellaneous receipts          | <u>14,991</u> | <u>4,687</u>   |
|                                   | <u>24,491</u> | <u>11,787</u>  |
|                                   | <u>40,194</u> | <u>113,307</u> |
| Less - purchase of fixed assets   | -             | 13,651         |
| - innovative programming          | -             | 75,000         |
| - other expenditures              | <u>544</u>    | <u>8,953</u>   |
|                                   | <u>544</u>    | <u>97,604</u>  |
| Balance at end of year            | <u>39,650</u> | <u>15,703</u>  |
|                                   | =====         | =====          |
| Individual reserves at year end - |               |                |
| Specific projects                 | 23,359        | 15,703         |
| Innovative programming            | <u>16,291</u> | <u>-</u>       |
|                                   | <u>39,650</u> | <u>15,703</u>  |
|                                   | =====         | =====          |





# THE CORPORATION OF THE CITY OF HAMILTON

THE HAMILTON PERFORMING ARTS  
CORPORATION, INC.  
(operating and managing Hamilton Place)

NOTES TO FINANCIAL STATEMENTS - (Continued)  
for the year ended December 31, 1984

## 4. TRANSFER TO THE CITY OF HAMILTON

The surplus in any year is transferred to the City of Hamilton and is designated for the Hamilton Place Reserve for Capital Projects. These funds and interest earned thereon are used to finance major building repairs and equipment replacement.

## 5. CAPITAL IMPROVEMENT FUND SURCHARGE

During the year, an amount of \$113,488 was collected in ticket surcharges for the Capital Improvement Fund.

## 6. DEFICIT

The deficit in any year is funded by the City of Hamilton in the following year.





# THE CORPORATION OF THE CITY OF HAMILTON

THE HAMILTON PERFORMING ARTS  
CORPORATION, INC.  
(operating and managing Hamilton Place)

STATEMENT OF REVENUE AND EXPENDITURE  
for the year ended December 31, 1984

|                                                                               | 1984<br>\$       | 1983<br>\$       |
|-------------------------------------------------------------------------------|------------------|------------------|
| EXCESS OF (EXPENDITURE OVER REVENUE)<br>at the beginning of the year          | <u>(80,419)</u>  | <u>-</u>         |
| REVENUE                                                                       |                  |                  |
| Show revenue and rentals (Note 2(a))                                          |                  |                  |
| Great Hall                                                                    | 252,518          | 100,551          |
| Studio Theatre                                                                | 68,029           | 41,965           |
| Bar operations - net                                                          | 103,793          | 117,841          |
| Box office charges                                                            | 125,032          | 131,018          |
| North Annex operation - net                                                   | 16,520           | 48,385           |
| Mailing list                                                                  | 39,495           | 39,887           |
| Investment interest                                                           | 25,971           | 29,737           |
| Other income                                                                  | <u>95,164</u>    | <u>79,007</u>    |
|                                                                               | <u>726,522</u>   | <u>588,391</u>   |
| EXPENDITURE                                                                   |                  |                  |
| Operating                                                                     |                  |                  |
| Administration                                                                | 474,455          | 483,987          |
| Box office                                                                    | 138,126          | 133,255          |
| Maintenance and utilities                                                     | 223,744          | 236,031          |
| Security                                                                      | 52,472           | 60,099           |
| Front of house                                                                | 100,101          | 101,234          |
| Bars                                                                          | 65,933           | 80,260           |
| North annex                                                                   | 5,793            | 37,186           |
| Public relations                                                              | 173,248          | 163,834          |
| Stage services                                                                | <u>162,678</u>   | <u>133,661</u>   |
|                                                                               | <u>1,396,550</u> | <u>1,429,547</u> |
| EXCESS OF (EXPENDITURE OVER REVENUE)<br>FROM OPERATIONS                       | (670,028)        | (841,156)        |
| Contribution from the City of Hamilton                                        | <u>835,974</u>   | <u>760,737</u>   |
| Appropriations for Reserves                                                   | <u>4,000</u>     | <u>-</u>         |
| EXCESS OF REVENUE OVER EXPENDITURE/(EXPENDITURE<br>OVER REVENUE) FOR THE YEAR | 81,527           | (80,419)         |
| Transfer to the City of Hamilton                                              | <u>81,527</u>    | <u>-</u>         |
|                                                                               | <u>-</u>         | <u>(80,419)</u>  |
|                                                                               | =====            | =====            |







# Spicer MacGillivray

Chartered Accountants

M.P.O. BOX 679,  
4 HUGHSON STREET SOUTH  
HAMILTON, ONTARIO L8N 3M5  
TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Chairman and the Members of  
the Hamilton Public Library Board

We have examined the balance sheet of The Hamilton Public Library Board as at December 31, 1984 and the statements of revenue and expenditure and reserves for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
March 15, 1985

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON PUBLIC LIBRARY

### BALANCE SHEET

as at December 31, 1984

|                                           | 1984<br>\$     | 1983<br>\$       |
|-------------------------------------------|----------------|------------------|
| <b>ASSETS</b>                             |                |                  |
| <b>Current Assets</b>                     |                |                  |
| Cash                                      | 1,150          | 1,055            |
| Cash - trusts funds                       | 41,088         | 229,543          |
| Term deposits - trust funds               | 115,000        | 510,792          |
| Deposits - Hamilton Foundation            | 570,705        | -                |
| Accounts receivable                       | 10,458         | -                |
| Accounts receivable - City of Hamilton    | 194,390        | 289,929          |
| Accrued interest receivable - trust funds | 18,997         | -                |
| Prepaid expenses                          | 39             | 39               |
| Gift shop inventory                       | 5,225          | -                |
|                                           | <u>957,052</u> | <u>1,031,358</u> |
|                                           | =====          | =====            |
| <b>LIABILITIES</b>                        |                |                  |
| <b>Current Liabilities</b>                |                |                  |
| Accounts payable and accrued liabilities  | 74,902         | 82,760           |
| Accrued liabilities - trust funds         | 1,434          | -                |
|                                           | <u>76,336</u>  | <u>82,760</u>    |
|                                           | =====          | =====            |
| <b>Trust Funds</b>                        |                |                  |
| New Central Library                       | 411,588        | 630,214          |
| F. Waldon bequest                         | 28,293         | 25,657           |
| M. Waldon bequest                         | 10,073         | 9,135            |
| Ketha McLaren Memorial Fund               | 2,421          | -                |
| Capital Endowment                         | 216,984        | -                |
|                                           | <u>669,359</u> | <u>665,006</u>   |
|                                           | =====          | =====            |
| <b>Reserves</b>                           | <u>211,357</u> | <u>122,435</u>   |
|                                           | =====          | =====            |
| <b>Surplus</b>                            | <u>-</u>       | <u>161,157</u>   |
|                                           | =====          | =====            |
|                                           | 957,052        | 1,031,358        |
|                                           | =====          | =====            |





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON PUBLIC LIBRARY

### NOTES TO FINANCIAL STATEMENTS for the year ended December 31, 1984

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### (a) Basis of Accounting -

Revenue and expenditures are reported on the accrual basis of accounting which recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of a receipt of goods or services and the creation of a legal obligation to pay.

##### (b) Fixed Assets and Depreciation -

The land, buildings and original equipment of the Hamilton Public Library are owned by The Corporation of the City of Hamilton. Purchases of equipment and furnishings are charged either directly to operations in the year in which the expenditures occur, or to a reserve fund established for the purchase of fixed assets.

#### 2. RESERVE BALANCES

As at December 31, the general revenue fund of the City of Hamilton has the following reserve balances which are available for use by the Hamilton Public Library Board.

|                      | 1984           | 1983           |
|----------------------|----------------|----------------|
|                      | \$             | \$             |
| Capital expenditures | 31,358         | 57,360         |
| Capital projects     | <u>668,799</u> | <u>595,055</u> |
|                      | 700,157        | 652,415        |
|                      | =====          | =====          |

#### 3. TRANSFERS TO RESERVES

|                                        | 1984          | 1983           |
|----------------------------------------|---------------|----------------|
|                                        | \$            | \$             |
| Transfers to Library accounts          | 870,450       | 776,095        |
| Transfers to City of Hamilton accounts | <u>27,628</u> | <u>100,000</u> |
|                                        | 898,078       | 876,095        |
|                                        | =====         | =====          |





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON PUBLIC LIBRARY

### STATEMENT OF REVENUE AND EXPENDITURE for the year ended December 31, 1984

|                                                                                   | 1984<br>\$       | 1983<br>\$       |
|-----------------------------------------------------------------------------------|------------------|------------------|
| EXCESS OF REVENUE OVER EXPENDITURE<br>at the beginning of the year                | <u>161,157</u>   | <u>-</u>         |
| REVENUE                                                                           |                  |                  |
| Municipal contribution                                                            | 8,337,770        | 8,141,550        |
| Province of Ontario grant                                                         | 693,385          | 662,568          |
| Regional library system contract<br>receipts                                      | 77,494           | 83,090           |
| Library board contract receipts -<br>other income - rentals, sales and recoveries | <u>361,673</u>   | <u>229,522</u>   |
| TOTAL REVENUE                                                                     | <u>9,470,322</u> | <u>9,116,730</u> |
| EXPENDITURE                                                                       |                  |                  |
| Central Library administration<br>and technical services<br>(Schedule #1)         | <u>6,363,486</u> | <u>5,827,146</u> |
| Library Branches                                                                  |                  |                  |
| Barton                                                                            | 195,253          | 171,416          |
| Kenilworth                                                                        | 198,057          | 182,602          |
| Locke                                                                             | 92,555           | 84,659           |
| Concession                                                                        | 160,388          | 155,703          |
| Westdale                                                                          | 201,942          | 186,481          |
| Sherwood                                                                          | 242,958          | 221,273          |
| Red Hill                                                                          | 240,788          | 279,752          |
| Terryberry                                                                        | 415,295          | 399,266          |
| Picton                                                                            | 131,761          | 129,958          |
| Children's librarian service                                                      | <u>85,908</u>    | <u>83,946</u>    |
|                                                                                   | <u>1,964,905</u> | <u>1,895,056</u> |
| Materials and supplies                                                            |                  |                  |
| - periodicals                                                                     | 119,676          | 117,996          |
| - non-print materials                                                             | <u>285,334</u>   | <u>239,280</u>   |
|                                                                                   | <u>405,010</u>   | <u>357,276</u>   |
| TOTAL OPERATING EXPENDITURE                                                       | 8,733,401        | 8,079,478        |
| Transfers to reserves (Note 3)                                                    | <u>870,450</u>   | <u>776,095</u>   |
| TOTAL EXPENDITURE                                                                 | <u>9,603,851</u> | <u>8,855,573</u> |
| EXCESS OF REVENUE OVER EXPENDITURE                                                | 27,628           | 261,157          |
| Transferred to the City of Hamilton<br>(Note 3)                                   | <u>(27,628)</u>  | <u>(100,000)</u> |
| EXCESS OF REVENUE OVER EXPENDITURE CARRIED<br>OVER INTO THE FOLLOWING YEAR        | <u>-</u>         | <u>161,157</u>   |





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON PUBLIC LIBRARY

### SCHEDULE # 1 OF EXPENDITURES

Central Library Administration and Technical Services  
for the year ended December 31, 1984

|                                             | 1984<br>\$       | 1983<br>\$       |
|---------------------------------------------|------------------|------------------|
| Administration                              | 1,143,791        | 996,371          |
| Operations (Note 3)                         | 684,569          | 630,700          |
| Popular Collections                         | 109,572          | 106,158          |
| Audio Visual                                | 260,204          | 216,619          |
| Boys & Girls                                | 130,247          | 124,710          |
| Quick Information                           | 233,867          | 220,169          |
| Extension Services                          | 330,668          | 309,024          |
| Special Acquisitions                        | 179,972          | 161,420          |
| Business, Science and Technology            | 387,752          | 357,291          |
| Social Sciences and History                 | 272,665          | 254,384          |
| Fiction/Language/Literature                 | 305,837          | 293,377          |
| Fine Arts                                   | 174,024          | 164,959          |
| Overdues                                    | 14,209           | 83,172           |
| Circulation                                 | 263,811          | 240,053          |
| Interlibrary loans                          | 116,298          | 104,921          |
| Reprographic                                | 246,137          | 223,848          |
| Technical Services                          | 1,122,078        | 924,933          |
| Automated Circulation System Implementation | 364,112          | 382,870          |
| Common Areas/Meeting Rooms/Staff Rooms      | 1,367            | 1,151            |
| Audio Centre Fifth Floor                    | 14,317           | 13,922           |
| Planning Process                            | 6,601            | 15,420           |
| Photocopier Services                        | -                | 1,391            |
| Gift Shop                                   | -                | (1,067)          |
| Miscellaneous                               | 1,388            | 1,350            |
|                                             | <u>6,363,486</u> | <u>5,827,146</u> |





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON PUBLIC LIBRARY

### STATEMENT OF RESERVES

for the year ended December 31, 1984

|                                    | Libraries<br>Replacement<br>of<br>Equipment<br>\$ | Reserve<br>for<br>Repairs<br>Grounds<br>\$ | Reserve<br>for<br>Repairs<br>Buildings<br>\$ |
|------------------------------------|---------------------------------------------------|--------------------------------------------|----------------------------------------------|
| BALANCE AT DECEMBER 31, 1983       | 44,694                                            | 778                                        | 32,400                                       |
|                                    | <hr/>                                             | <hr/>                                      | <hr/>                                        |
| REVENUE                            |                                                   |                                            |                                              |
| Contributions from<br>revenue fund | 5,000                                             | 7,200                                      | 24,000                                       |
| Donations and other                | -                                                 | -                                          | -                                            |
|                                    | <hr/>                                             | <hr/>                                      | <hr/>                                        |
|                                    | 5,000                                             | 7,200                                      | 24,000                                       |
|                                    | <hr/>                                             | <hr/>                                      | <hr/>                                        |
| EXPENDITURE                        |                                                   |                                            |                                              |
| Replacement or repairs             | -                                                 | -                                          | 15,416                                       |
| Purchase of books                  | -                                                 | -                                          | -                                            |
|                                    | <hr/>                                             | <hr/>                                      | <hr/>                                        |
|                                    | -                                                 | -                                          | 15,416                                       |
|                                    | <hr/>                                             | <hr/>                                      | <hr/>                                        |
| BALANCE AT DECEMBER 31, 1984       | 49,694                                            | 7,978                                      | 40,984                                       |
|                                    | =====                                             | =====                                      | =====                                        |





THE CORPORATION OF THE CITY OF HAMILTON

HAMILTON PUBLIC LIBRARY

STATEMENT OF RESERVES  
for the year ended December 31, 1984

|                                    | Reserve<br>for<br>Replacement<br>of Films<br>\$ | Reserve<br>for<br>Replacement<br>of<br>Photocopier<br>\$ | Reserve<br>for<br>Automated<br>Acquisition<br>System<br>\$ |
|------------------------------------|-------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------|
| BALANCE AT DECEMBER 31, 1983       | 3,084                                           | -                                                        | 10,000                                                     |
|                                    | <hr/>                                           | <hr/>                                                    | <hr/>                                                      |
| REVENUE                            |                                                 |                                                          |                                                            |
| Contributions from<br>revenue fund | -                                               | 20,000                                                   | -                                                          |
| Donations and other                | 21,481                                          | -                                                        | -                                                          |
|                                    | <hr/>                                           | <hr/>                                                    | <hr/>                                                      |
|                                    | 21,481                                          | 20,000                                                   | -                                                          |
|                                    | <hr/>                                           | <hr/>                                                    | <hr/>                                                      |
| EXPENDITURE                        |                                                 |                                                          |                                                            |
| Replacement or repairs             | 11,867                                          | -                                                        | -                                                          |
| Purchase of books                  | -                                               | -                                                        | -                                                          |
|                                    | <hr/>                                           | <hr/>                                                    | <hr/>                                                      |
|                                    | 11,867                                          | -                                                        | -                                                          |
|                                    | <hr/>                                           | <hr/>                                                    | <hr/>                                                      |
| BALANCE AT DECEMBER 31, 1984       | 12,698                                          | 20,000                                                   | 10,000                                                     |
|                                    | =====                                           | =====                                                    | =====                                                      |





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON PUBLIC LIBRARY

### STATEMENT OF RESERVES

for the year ended December 31, 1984

|                                   | Reserve<br>for<br>Purchase<br>of Books<br>\$ | Reserve<br>for<br>Miscellaneous<br>Collections<br>\$ | Reserve<br>for<br>Office<br>Computerization<br>\$ | Total<br>\$ |
|-----------------------------------|----------------------------------------------|------------------------------------------------------|---------------------------------------------------|-------------|
| BALANCE AT DECEMBER 31, 1983      | -                                            | 31,479                                               | -                                                 | 122,435     |
| <hr/>                             |                                              |                                                      |                                                   |             |
| REVENUE                           |                                              |                                                      |                                                   |             |
| Contribution from<br>revenue fund | 780,410                                      | 3,840                                                | 30,000                                            | 870,450     |
| Donations and other               | -                                            | -                                                    | -                                                 | 21,481      |
|                                   | <hr/>                                        | <hr/>                                                | <hr/>                                             | <hr/>       |
|                                   | 780,410                                      | 3,840                                                | 30,000                                            | 891,931     |
|                                   | <hr/>                                        | <hr/>                                                | <hr/>                                             | <hr/>       |
| EXPENDITURE                       |                                              |                                                      |                                                   |             |
| Replacement or repairs            | -                                            | 11,474                                               | -                                                 | 38,757      |
| Purchase of books                 | 764,252                                      | -                                                    | -                                                 | 764,252     |
|                                   | <hr/>                                        | <hr/>                                                | <hr/>                                             | <hr/>       |
|                                   | 764,252                                      | 11,474                                               | -                                                 | 803,009     |
|                                   | <hr/>                                        | <hr/>                                                | <hr/>                                             | <hr/>       |
| BALANCE AT DECEMBER 31, 1984      | 16,158                                       | 23,845                                               | 30,000                                            | 211,357     |
|                                   | =====                                        | =====                                                | =====                                             | =====       |







# Spicer MacGillivray

Chartered Accountants

M.P.O. BOX 679,  
4 HUGHSON STREET SOUTH  
HAMILTON, ONTARIO L8N 3M5  
TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Board of Directors of  
The Parking Authority of the City of Hamilton

We have examined the balance sheet of The Parking Authority of the City of Hamilton as at December 31, 1984 and the statement of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Authority as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting principles described in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
March 29, 1985

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

## THE PARKING AUTHORITY OF THE CITY OF HAMILTON

### BALANCE SHEET as at December 31, 1984

|                                                                                                                    | 1984<br>\$              | 1983<br>\$              |
|--------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>ASSETS</b>                                                                                                      |                         |                         |
| <b>Current Assets</b>                                                                                              |                         |                         |
| Cash                                                                                                               | 2,975                   | 2,975                   |
| Accounts Receivable - Other                                                                                        | 2,627                   | 1,605                   |
| - City of Hamilton                                                                                                 | <u>47,481</u>           | <u>47,826</u>           |
|                                                                                                                    | 53,083                  | 52,406                  |
| Capital Outlay, at net long term<br>liabilities outstanding, to be<br>recovered in future years<br>from operations | <u>751,500</u>          | <u>853,000</u>          |
| <b>TOTAL ASSETS</b>                                                                                                | <u>804,583</u><br>===== | <u>905,406</u><br>===== |
| <b>LIABILITIES</b>                                                                                                 |                         |                         |
| <b>Current Liabilities</b>                                                                                         |                         |                         |
| Accounts payable -                                                                                                 |                         |                         |
| Other                                                                                                              | 53,083                  | 52,406                  |
| <b>Net Long Term Liabilities</b>                                                                                   |                         |                         |
| Due to the capital fund of<br>the City of Hamilton                                                                 | <u>751,500</u>          | <u>853,000</u>          |
| <b>TOTAL LIABILITIES</b>                                                                                           | <u>804,583</u><br>===== | <u>905,406</u><br>===== |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE PARKING AUTHORITY OF THE CITY OF HAMILTON

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended December 31, 1984

### 1. ACCOUNTING POLICIES

#### (a) Fixed Assets

The historical cost and accumulated depreciation of fixed assets is not reported. Instead, the "capital outlay to be recovered in future years", which is the aggregate of the principal portion of unmatured long-term liabilities and the cost of capital projects not yet permanently financed, is reported on the balance sheet. Fixed assets purchased from revenues of the current year are charged directly to operations.

#### (b) Debt Charges

Debt retirement costs, including principal and interest are charged against current revenues in the period in which they are paid. Interest charges are not accrued for the periods from the dates of the latest interest payments to the end of the financial year.

### 2. TITLE TO FIXED ASSETS

The title to the fixed assets used by the Authority vests in the municipality. The cost of land, buildings and equipment to date is:

|  | 1984       | 1983       |
|--|------------|------------|
|  | \$         | \$         |
|  | 14,281,594 | 13,894,380 |
|  | =====      | =====      |

### 3. RESERVES BALANCES

As at December 31, the general revenue fund of the City of Hamilton has the following reserve balances which are available for use by the Parking Authority:

|                                   | 1984         | 1983         |
|-----------------------------------|--------------|--------------|
| Replacement of equipment          | 39,569       | 51,823       |
| Major repairs to mobile equipment | <u>6,503</u> | <u>4,835</u> |
|                                   | 46,072       | 56,658       |
|                                   | =====        | =====        |

### 4. UNDERGROUND GARAGE - LLOYD D. JACKSON SQUARE

Commencing as of May 1, 1978 and continuing until October 31, 2069, The Corporation of the City of Hamilton entered into an agreement with the Ministry of Government Services to share in the revenues and expenditures on the following basis:

|                                 |              |
|---------------------------------|--------------|
| City of Hamilton                | 66.9%        |
| Ministry of Government Services | <u>33.1%</u> |
|                                 | 100.0%       |
|                                 | =====        |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE PARKING AUTHORITY OF THE CITY OF HAMILTON

STATEMENT OF REVENUE AND EXPENDITURE  
for the year ended December 31, 1984  
(excluding urban renewal lots,  
other parking areas and underground  
garage - see separate statements)

|                                           | 1984<br>\$        | 1983<br>\$        |
|-------------------------------------------|-------------------|-------------------|
| <b>REVENUE</b>                            |                   |                   |
| <b>Parking Fees</b>                       |                   |                   |
| Off-street parking lots                   | 1,160,155         | 1,080,614         |
| Unclassified                              | 10,484            | 17,945            |
| Administrative costs recovered            | <u>59,094</u>     | <u>67,835</u>     |
| <b>TOTAL REVENUE</b>                      | <u>1,229,733</u>  | <u>1,166,394</u>  |
| <b>EXPENDITURE</b>                        |                   |                   |
| <b>Direct</b>                             |                   |                   |
| Wages - attendants                        | 182,474           | 167,956           |
| Collection and maintenance charges-meters | 34,825            | 29,910            |
| Municipal taxes                           | 455,021           | 438,319           |
| Tickets                                   | 1,564             | 4,936             |
| Light, heat and water                     | 23,882            | 22,845            |
| Maintenance of lots                       | 104,898           | 94,458            |
| Unclassified                              | 904               | 704               |
| Rent                                      | <u>4,715</u>      | <u>4,715</u>      |
|                                           | <u>808,283</u>    | <u>763,843</u>    |
| <b>Indirect</b>                           |                   |                   |
| <b>Administration</b>                     |                   |                   |
| Salaries - office                         | 112,898           | 111,365           |
| Employees' benefits                       | 35,323            | 31,299            |
| Telephone                                 | 2,876             | 2,747             |
| Postage                                   | 682               | 1,201             |
| Stationery and office supplies            | 2,151             | 2,318             |
| Unclassified                              | 4,497             | 3,002             |
| Insurance                                 | 2,467             | 2,228             |
| Audit fees                                | 1,635             | 1,590             |
| Office equipment                          | 1,200             | 472               |
| Office rent                               | 15,047            | 13,793            |
| Travelling                                | 6,313             | 5,537             |
| Workmen's compensation                    | <u>78</u>         | <u>4,724</u>      |
|                                           | <u>185,167</u>    | <u>180,276</u>    |
| <b>General Operating</b>                  |                   |                   |
| Salaries                                  | 91,612            | 76,310            |
| Telephone                                 | 2,443             | 3,037             |
| Cleaning supplies                         | 718               | 501               |
| Operating supplies                        | 11,739            | 11,141            |
| Maintenance - automotive equipment        | 5,792             | 11,720            |
| Operating equipment                       | 513               | 291               |
| Provision for replacement and repairs     | <u>7,577</u>      | <u>4,600</u>      |
|                                           | <u>120,394</u>    | <u>107,600</u>    |
| <b>TOTAL EXPENDITURE</b>                  | <u>1,113,844</u>  | <u>1,051,719</u>  |
| <b>Net Operating Profit</b>               | 115,889           | 114,675           |
| <b>Charges for long term liability -</b>  |                   |                   |
| Principal                                 | 101,500           | 94,500            |
| Interest                                  | <u>70,814</u>     | <u>78,678</u>     |
| <b>NET (LOSS), for the year</b>           | (56,425)<br>===== | (58,503)<br>===== |
| <b>DISPOSITION OF NET (LOSS)</b>          |                   |                   |
| Reserve for off-street parking            | (56,425)<br>===== | (58,503)<br>===== |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE PARKING AUTHORITY OF THE CITY OF HAMILTON

SUMMARY OF OPERATIONS BY LOCATION  
for the year ended December 31, 1984  
(excluding urban renewal lots, other  
parking areas and underground garage  
- see separate statements)

| Location                | Revenue   |           | Direct Costs |         | Operating Profit/(Loss) |         |
|-------------------------|-----------|-----------|--------------|---------|-------------------------|---------|
|                         | 1984      | 1983      | 1984         | 1983    | 1984                    | 1983    |
|                         | \$        | \$        | \$           | \$      | \$                      | \$      |
| John & Rebecca          | 152,400   | 155,375   | 96,065       | 92,538  | 56,335                  | 62,837  |
| Ottawa St.              | 107,083   | 77,895    | 57,886       | 53,647  | 49,197                  | 24,248  |
| Kenilworth Ave.         | 26,105    | 22,412    | 17,666       | 17,351  | 8,439                   | 5,061   |
| King William & Mary     | 83,945    | 79,646    | 62,679       | 57,390  | 21,266                  | 22,256  |
| Jackson & MacNab        | 92,425    | 90,305    | 67,032       | 62,849  | 25,393                  | 27,456  |
| Main & Ferguson         | 64,041    | 67,894    | 36,909       | 34,998  | 27,132                  | 32,896  |
| Upper Wellington        | 6,295     | 5,581     | 6,810        | 6,379   | (515)                   | (798)   |
| King & Jarvis           | 36,747    | 35,569    | 25,455       | 24,005  | 11,292                  | 11,564  |
| Barton & Sherman        | 24,662    | 25,962    | 20,255       | 17,251  | 4,407                   | 8,711   |
| Main & Balmoral         | 7,820     | 8,141     | 3,217        | 3,633   | 4,603                   | 4,508   |
| Main & Huxley           | 10,909    | 9,937     | 6,066        | 5,745   | 4,843                   | 4,192   |
| Main & Ottawa           | 2,868     | 1,738     | 4,992        | 5,361   | (2,124)                 | (3,623) |
| Main & Garside          | 8,525     | 7,494     | 5,724        | 5,281   | 2,801                   | 2,213   |
| Upper James & Brantdale | 9,980     | 8,974     | 12,365       | 11,761  | (2,385)                 | (2,787) |
| Main & Tuxedo           | 9,795     | 7,780     | 7,115        | 6,699   | 2,680                   | 1,081   |
| King West & Locke       | 1,621     | 2,589     | 4,176        | 3,921   | (2,555)                 | (1,332) |
| 441 Kenilworth N.       | 221       | 164       | 3,357        | 3,023   | (3,136)                 | (2,859) |
| Pipeline-Kenilworth N.  | 643       | 1,317     | 5,079        | 4,600   | (4,436)                 | (3,283) |
| Wilson & Mary           | 6,475     | 2,241     | 2,545        | 2,431   | 3,930                   | (190)   |
| 56 Kenilworth N.        | 2,857     | 2,548     | 2,807        | 2,447   | 50                      | 101     |
| Main & Cope             | 3,863     | 3,044     | 3,054        | 2,804   | 809                     | 240     |
| East Ave.               | 4,137     | 3,350     | 4,036        | 3,747   | 101                     | (397)   |
| Upper James & Genesee   | 20,646    | 19,316    | 11,696       | 10,910  | 8,950                   | 8,406   |
| East 21st St.           | 2,953     | 1,995     | 5,010        | 4,540   | (2,057)                 | (2,545) |
| Wilson & Mary-Southeast | 642       | 10,658    | 1,055        | 13,003  | (413)                   | (2,345) |
| 1366 Main E.            | 6,897     | 5,957     | 4,055        | 4,014   | 2,842                   | 1,943   |
| Kenilworth & Newlands   | 4,305     | 4,802     | 5,454        | 5,155   | (1,149)                 | (353)   |
| Mulberry St.            | 7,388     | 6,148     | 8,658        | 8,446   | (1,270)                 | (2,298) |
| Barton & Grosvenor      | 16,034    | 14,305    | 11,190       | 9,849   | 4,844                   | 4,456   |
| Barton & Birch          | 12,914    | 10,327    | 3,505        | 2,953   | 9,409                   | 7,374   |
| Barton & Emerald        | 2,019     | 1,694     | 3,326        | 3,083   | (1,307)                 | (1,389) |
| Barton & Caroline       | 2,721     | 2,215     | 7,412        | 6,582   | (4,691)                 | (4,367) |
| 540 Barton E.           | 9,881     | 7,902     | 4,418        | 4,054   | 5,463                   | 3,848   |
| Barton & William        | 7,875     | 7,756     | 7,381        | 7,105   | 494                     | 651     |
| Cannon & Birch          | 2,366     | 2,070     | 3,041        | 2,821   | (675)                   | (751)   |
| Park & Vine             | -         | -         | -            | (99)    | -                       | 99      |
| King William/Ferguson   | 67,282    | 69,425    | 39,604       | 37,418  | 27,678                  | 32,007  |
| Barton & Barnesdale     | 2,474     | 2,642     | 3,341        | 3,113   | (867)                   | (471)   |
| Parkdale N.             | 1,031     | 887       | 3,355        | 3,175   | (2,324)                 | (2,288) |
| 897 Barton E.           | 598       | 938       | 2,703        | 2,557   | (2,105)                 | (1,619) |
| 32 Emerald S.           | 7,974     | 6,206     | 3,653        | 3,791   | 4,321                   | 2,415   |
| 18 Main St. E.          | 140,434   | 125,787   | 87,473       | 81,073  | 52,961                  | 44,714  |
| MacNab & York           | 133,114   | 113,796   | 100,264      | 93,891  | 32,850                  | 19,905  |
| 14 Vine Street          | 39,200    | 42,314    | 26,704       | 24,162  | 12,496                  | 18,152  |
| 1366-68 Barton St. E.   | 970       | 984       | 4,057        | 3,672   | (3,087)                 | (2,688) |
| Parkdale & Britannia    | 2,460     | 514       | 3,043        | 449     | (583)                   | 65      |
| 168 Sherman N.          | 4,560     | 2,020     | 2,595        | 265     | 1,965                   | 1,755   |
|                         | 1,160,155 | 1,080,614 | 808,283      | 763,843 | 351,872                 | 316,771 |
|                         | =====     | =====     | =====        | =====   | =====                   | =====   |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE PARKING AUTHORITY OF THE CITY OF HAMILTON

### STATEMENT OF REVENUE AND EXPENDITURE URBAN RENEWAL PARKING LOTS UNDER THE ADMINISTRATION OF THE PARKING AUTHORITY for the year ended December 31, 1984

|                                         | 1984          | 1983          |
|-----------------------------------------|---------------|---------------|
|                                         | \$            | \$            |
| <b>REVENUE</b>                          |               |               |
| Parking fees                            | 18,616        | 18,460        |
| <b>TOTAL REVENUE</b>                    | <b>18,616</b> | <b>18,460</b> |
| <b>EXPENDITURE</b>                      |               |               |
| <b>Direct</b>                           |               |               |
| Wages - attendants                      | -             | -             |
| Collection charges - meters             | (3,134)       | 3,976         |
| Administration charges                  | 1,396         | 1,384         |
| Municipal taxes                         | 6,565         | 6,237         |
| Light, heat and water                   | 117           | 111           |
| Maintenance of lots                     | 1,140         | 832           |
| Unclassified                            | 15            | 15            |
| <b>TOTAL EXPENDITURE</b>                | <b>6,099</b>  | <b>12,555</b> |
| <b>NET OPERATING PROFIT/(LOSS)</b>      | <b>12,517</b> | <b>5,905</b>  |
|                                         | =====         | =====         |
| <b>DISPOSITION OF NET PROFIT/(LOSS)</b> |               |               |
| Urban Renewal Partnership               | 12,517        | 5,905         |
|                                         | =====         | =====         |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE PARKING AUTHORITY OF THE CITY OF HAMILTON

### STATEMENT OF REVENUE AND EXPENDITURE OTHER PARKING AREAS UNDER THE ADMINISTRATION OF THE PARKING AUTHORITY for the year ended December 31, 1984

|                                         | Totals          |                 | City Hall<br>Parking Lot |                 |
|-----------------------------------------|-----------------|-----------------|--------------------------|-----------------|
|                                         | 1984<br>\$      | 1983<br>\$      | 1984<br>\$               | 1983<br>\$      |
| <b>REVENUE</b>                          |                 |                 |                          |                 |
| Parking fees                            | <u>78,756</u>   | <u>240,051</u>  | <u>74,829</u>            | <u>68,622</u>   |
| <b>TOTAL REVENUE</b>                    | <u>78,756</u>   | <u>240,051</u>  | <u>74,829</u>            | <u>68,622</u>   |
| <b>EXPENDITURE</b>                      |                 |                 |                          |                 |
| Direct                                  |                 |                 |                          |                 |
| Wages - attendants                      | -               | 51,967          | -                        | -               |
| Collection charges - meters             | 12,843          | 10,918          | 12,328                   | 10,634          |
| Administration charges                  | 5,907           | 18,004          | 5,612                    | 5,147           |
| Municipal taxes                         | 76,257          | 138,066         | 57,802                   | 54,914          |
| Tickets                                 | -               | 95              | -                        | -               |
| Light, heat and water                   | 279             | 1,060           | -                        | -               |
| Maintenance of lots                     | 29,211          | 30,754          | 26,447                   | 23,330          |
| Unclassified                            | <u>60</u>       | <u>75</u>       | <u>15</u>                | <u>15</u>       |
| <b>TOTAL EXPENDITURE</b>                | <u>124,557</u>  | <u>250,939</u>  | <u>102,204</u>           | <u>94,040</u>   |
| <b>NET OPERATING PROFIT/(LOSS)</b>      | <u>(45,801)</u> | <u>(10,888)</u> | <u>(27,375)</u>          | <u>(25,418)</u> |
|                                         | =====           | =====           | =====                    | =====           |
| <b>DISPOSITION OF NET PROFIT/(LOSS)</b> |                 |                 |                          |                 |
| City of Hamilton                        | <u>(45,801)</u> | <u>(10,888)</u> | <u>(27,375)</u>          | <u>(25,418)</u> |
|                                         | =====           | =====           | =====                    | =====           |

|                                         | York and Bay Lot |                | Municipal<br>Airport |                |
|-----------------------------------------|------------------|----------------|----------------------|----------------|
|                                         | 1984<br>\$       | 1983<br>\$     | 1984<br>\$           | 1983<br>\$     |
| <b>REVENUE</b>                          |                  |                |                      |                |
| Parking fees                            | <u>-</u>         | <u>149,029</u> | <u>-</u>             | <u>18,600</u>  |
| <b>TOTAL REVENUE</b>                    | <u>-</u>         | <u>149,029</u> | <u>-</u>             | <u>18,600</u>  |
| <b>EXPENDITURE</b>                      |                  |                |                      |                |
| Direct                                  |                  |                |                      |                |
| Wages - attendants                      | -                | 32,652         | -                    | 19,315         |
| Collection charges - meters             | -                | -              | -                    | -              |
| Administrative charges                  | -                | 11,177         | -                    | 1,395          |
| Municipal taxes                         | -                | 67,891         | -                    | 987            |
| Tickets                                 | -                | -              | -                    | 95             |
| Light, heat and water                   | -                | 845            | -                    | -              |
| Maintenance of lots                     | -                | 3,797          | -                    | 2,056          |
| Unclassified                            | <u>-</u>         | <u>15</u>      | <u>-</u>             | <u>15</u>      |
| <b>TOTAL EXPENDITURE</b>                | <u>-</u>         | <u>116,377</u> | <u>-</u>             | <u>23,863</u>  |
| <b>NET OPERATING PROFIT/(LOSS)</b>      | <u>-</u>         | <u>32,652</u>  | <u>-</u>             | <u>(5,263)</u> |
|                                         | =====            | =====          | =====                | =====          |
| <b>DISPOSITION OF NET PROFIT/(LOSS)</b> |                  |                |                      |                |
| City of Hamilton                        | <u>-</u>         | <u>32,652</u>  | <u>-</u>             | <u>(5,263)</u> |
|                                         | =====            | =====          | =====                | =====          |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE PARKING AUTHORITY OF THE CITY OF HAMILTON

### STATEMENT OF REVENUE AND EXPENDITURE OTHER PARKING AREAS UNDER THE ADMINISTRATION OF THE PARKING AUTHORITY for the year ended December 31, 1984

|                                         | 253 York Boulevard |               | Century Street |              |
|-----------------------------------------|--------------------|---------------|----------------|--------------|
|                                         | 1984               | 1983          | 1984           | 1983         |
|                                         | \$                 | \$            | \$             | \$           |
| <b>REVENUE</b>                          |                    |               |                |              |
| Parking fees                            | <u>2,502</u>       | <u>1,632</u>  | <u>1,385</u>   | <u>2,168</u> |
| <b>TOTAL REVENUE</b>                    | <u>2,502</u>       | <u>1,632</u>  | <u>1,385</u>   | <u>2,168</u> |
| <b>EXPENDITURE</b>                      |                    |               |                |              |
| Direct                                  |                    |               |                |              |
| Wages - attendants                      | -                  | -             | -              | -            |
| Collection charges - meters             | 317                | 284           | -              | -            |
| Administration charges                  | 188                | 122           | 104            | 163          |
| Municipal taxes                         | 15,025             | 14,274        | -              | -            |
| Tickets                                 | -                  | -             | -              | -            |
| Light, heat and water                   | 229                | 215           | -              | -            |
| Maintenance of lots                     | 1,493              | 1,171         | 463            | 400          |
| Unclassified                            | <u>15</u>          | <u>15</u>     | <u>15</u>      | <u>15</u>    |
| <b>TOTAL EXPENDITURE</b>                | <u>17,267</u>      | <u>16,081</u> | <u>582</u>     | <u>578</u>   |
| <b>NET OPERATING PROFIT/(LOSS)</b>      | (14,765)           | (14,449)      | 803            | 1,590        |
|                                         | =====              | =====         | =====          | =====        |
| <b>DISPOSITION OF NET PROFIT/(LOSS)</b> |                    |               |                |              |
| City of Hamilton                        | (14,765)           | (14,449)      | 803            | 1,590        |
|                                         | =====              | =====         | =====          | =====        |

|                                         | 16 Magill Street |          |
|-----------------------------------------|------------------|----------|
|                                         | 1984             | 1983     |
|                                         | \$               | \$       |
| <b>REVENUE</b>                          |                  |          |
| Parking fees                            | <u>40</u>        | <u>-</u> |
| <b>TOTAL REVENUE</b>                    | <u>40</u>        | <u>-</u> |
| <b>EXPENDITURE</b>                      |                  |          |
| Direct                                  |                  |          |
| Wages - attendants                      | -                | -        |
| Collection charges - meters             | 198              | -        |
| Administration charges                  | 3                | -        |
| Municipal taxes                         | 3,430            | -        |
| Tickets                                 | -                | -        |
| Light, heat and water                   | 50               | -        |
| Maintenance of lots                     | 808              | -        |
| Unclassified                            | <u>15</u>        | <u>-</u> |
| <b>TOTAL EXPENDITURE</b>                | <u>4,504</u>     | <u>-</u> |
| <b>NET OPERATING PROFIT/(LOSS)</b>      | (4,464)          | -        |
|                                         | =====            | =====    |
| <b>DISPOSITION OF NET PROFIT/(LOSS)</b> |                  |          |
| City of Hamilton                        | (4,464)          | -        |
|                                         | =====            | =====    |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE PARKING AUTHORITY OF THE CITY OF HAMILTON

STATEMENT OF REVENUE AND EXPENDITURE  
LLOYD D. JACKSON SQUARE UNDERGROUND GARAGE  
for the year ended December 31, 1984

|                                                     | City of<br>Hamilton<br>\$ | Ministry of<br>Government<br>Services<br>\$ | Total<br>\$    |
|-----------------------------------------------------|---------------------------|---------------------------------------------|----------------|
| <b>REVENUE</b>                                      |                           |                                             |                |
| Parking fees                                        | <u>461,981</u>            | <u>228,573</u>                              | <u>690,554</u> |
| <b>TOTAL REVENUE</b>                                | <u>461,981</u>            | <u>228,573</u>                              | <u>690,554</u> |
| <b>EXPENDITURE</b>                                  |                           |                                             |                |
| <b>Direct</b>                                       |                           |                                             |                |
| Wages - attendants                                  | 164,888                   | 81,581                                      | 246,469        |
| Administration charges                              | 34,649                    | 17,143                                      | 51,792         |
| Municipal taxes                                     | 111,168                   | 55,002                                      | 166,170        |
| Light, heat and water                               | 87,594                    | 43,339                                      | 130,933        |
| Maintenance of lots                                 | 37,417                    | 18,513                                      | 55,930         |
| Unclassified                                        | 585                       | 290                                         | 875            |
| Insurance                                           | 6,353                     | 3,143                                       | 9,496          |
| Operating equipment                                 | <u>4,344</u>              | <u>2,149</u>                                | <u>6,493</u>   |
| <b>TOTAL EXPENDITURE</b>                            | <u>446,998</u>            | <u>221,160</u>                              | <u>668,158</u> |
| <b>NET OPERATING PROFIT/(LOSS)</b>                  | <u>14,983</u>             | <u>7,413</u>                                | <u>22,396</u>  |
| <b>DISPOSITION OF NET PROFIT/(LOSS)</b><br>(Note 4) |                           |                                             |                |
| City of Hamilton                                    | 14,983                    | -                                           | 14,983         |
| Ministry of Government<br>Services                  | <u>-</u>                  | <u>7,413</u>                                | <u>7,413</u>   |
|                                                     | <u>14,983</u>             | <u>7,413</u>                                | <u>22,396</u>  |
|                                                     | =====                     | =====                                       | =====          |







# Spicer MacGillivray

Chartered Accountants

M.P.O. BOX 679,  
4 HUGHSON STREET SOUTH  
HAMILTON, ONTARIO L8N 3M5  
TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Board of Management  
of the Concession Street  
Business Improvement Area

We have examined the balance sheet of the Concession Street Business Improvement Area as at December 31, 1984 and the statements of revenue and expenditure and members' equity for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the organization as at December 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles described in Note 1 to the financial statements.

Hamilton, Ontario  
January 17, 1985

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

## CONCESSION STREET BUSINESS IMPROVEMENT AREA

### BALANCE SHEET

as at December 31, 1984

|                                        | 1984<br>\$   | 1983<br>\$   |
|----------------------------------------|--------------|--------------|
| <b>ASSETS</b>                          |              |              |
| <b>Current Assets</b>                  |              |              |
| Cash                                   | 2,470        | -            |
| Accounts receivable                    | <u>250</u>   | <u>-</u>     |
|                                        | 2,720        | -            |
|                                        | <u>=====</u> | <u>=====</u> |
| <b>LIABILITIES AND MEMBERS' EQUITY</b> |              |              |
| <b>Current Liabilities</b>             |              |              |
| Accrued liabilities                    | <u>200</u>   | <u>-</u>     |
| <b>MEMBERS'S EQUITY</b>                | <u>2,520</u> | <u>-</u>     |
|                                        | 2,720        | -            |
|                                        | <u>=====</u> | <u>=====</u> |

### NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 1984

#### 1. SIGNIFICANT ACCOUNTING POLICIES -

##### Financial statement presentation -

Revenue and expenditure are recorded on the accrual basis.

#### 2. COMMENCEMENT OF OPERATIONS -

The organization began operations January 1, 1984.





# THE CORPORATION OF THE CITY OF HAMILTON

## CONCESSION STREET BUSINESS IMPROVEMENT AREA

### STATEMENT OF REVENUE AND EXPENDITURE AND MEMBERS' EQUITY for the year ended December 31, 1984

|                                                                   | 1984<br>\$            | 1983<br>\$        |
|-------------------------------------------------------------------|-----------------------|-------------------|
| <b>REVENUE</b>                                                    |                       |                   |
| B.I.A. assessment levy                                            | 12,250                | -                 |
| Government grants                                                 | 2,170                 | -                 |
| Homecoming 1984                                                   | 2,275                 | -                 |
| Other                                                             | <u>582</u>            | <u>-</u>          |
|                                                                   | <u>17,277</u>         | <u>-</u>          |
| <b>EXPENDITURE</b>                                                |                       |                   |
| Promotion                                                         | 2,912                 | -                 |
| Christmas decorations                                             | 6,482                 | -                 |
| Homecoming 1984                                                   | 2,092                 | -                 |
| Newsletter                                                        | 254                   | -                 |
| Wages                                                             | 1,543                 | -                 |
| Office supplies                                                   | 401                   | -                 |
| Audit fees                                                        | 200                   | -                 |
| Rent                                                              | 100                   | -                 |
| Insurance                                                         | 225                   | -                 |
| Bank charges                                                      | 18                    | -                 |
| Miscellaneous                                                     | <u>530</u>            | <u>-</u>          |
|                                                                   | <u>14,757</u>         | <u>-</u>          |
| <b>EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR</b>            | 2,520                 | -                 |
| <b>MEMBERS' EQUITY - Balance at the beginning<br/>of the year</b> | <u>-</u>              | <u>-</u>          |
| <b>MEMBERS' EQUITY - Balance at the end<br/>of the year</b>       | <u>2,520</u><br>===== | <u>-</u><br>===== |







# Spicer MacGillivray

Chartered Accountants

M.P.O. BOX 679,  
4 HUGHSON STREET SOUTH  
HAMILTON, ONTARIO L8N 3M5  
TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Board of Management  
of the Downtown Hamilton  
Business Improvement Area

We have examined the balance sheet of the Downtown Hamilton Business Improvement Area as at December 31, 1984 and the statements of revenue and expenditure and members' equity for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the organization as at December 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
March 6, 1985

*Spicer MacGillivray*

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)



# THE CORPORATION OF THE CITY OF HAMILTON

## DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

### BALANCE SHEET

as at December 31, 1984

(with comparative figures for 1983 - 11 months)

|                                          | 1984<br>\$ | 1983<br>\$ |
|------------------------------------------|------------|------------|
| <b>ASSETS</b>                            |            |            |
| <b>Current Assets</b>                    |            |            |
| Cash                                     | 13,257     | 14,251     |
| Prepaid expenses                         | 104        | -          |
| Short-term deposits                      | 10,678     | 20,000     |
| Accounts receivable                      | 4,910      | 4,477      |
| B.I.A. assessment levy receivable        | 6,296      | 1,343      |
|                                          | <hr/>      | <hr/>      |
|                                          | 35,245     | 40,071     |
|                                          | =====      | =====      |
| <b>LIABILITIES AND MEMBERS' EQUITY</b>   |            |            |
| <b>Current Liabilities</b>               |            |            |
| Accounts payable and accrued liabilities | 17,414     | 20,898     |
| Accounts payable - City of Hamilton      | 5,451      | 8,398      |
| Deferred grant revenue                   | 3,085      | 1,124      |
|                                          | <hr/>      | <hr/>      |
|                                          | 25,950     | 30,420     |
| <b>MEMBERS' EQUITY</b>                   | 9,295      | 9,651      |
|                                          | <hr/>      | <hr/>      |
|                                          | 35,245     | 40,071     |
|                                          | =====      | =====      |

### NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 1984

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### Financial Statement Presentation -

Revenue and expenditure are recorded on the accrual basis.

#### 2. COMPARATIVE FIGURES

Certain comparative figures for 1983 have been restated to agree with the financial presentation adopted for 1984.





# THE CORPORATION OF THE CITY OF HAMILTON

## DOWNTOWN HAMILTON BUSINESS IMPROVEMENT AREA

### STATEMENT OF REVENUE AND EXPENDITURE AND MEMBERS' EQUITY for the year ended December 31, 1984 (with comparative figures for 1983 - 11 months)

|                                                                                        | 1984                  | 1983                  |
|----------------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b>REVENUE</b>                                                                         |                       |                       |
| B.I.A. assessment levy                                                                 | 115,183               | 92,945                |
| Government grants                                                                      | 9,299                 | 9,249                 |
| Donations                                                                              | -                     | 2,000                 |
| Promenade review                                                                       | 762                   | 11,091                |
| Fashion show                                                                           | 1,397                 | -                     |
| Sidewalk sale days                                                                     | -                     | 1,260                 |
| Interest                                                                               | 1,063                 | 272                   |
| Grant from City re Christmas lights                                                    | 3,500                 | -                     |
| Other                                                                                  | 151                   | -                     |
|                                                                                        | <u>131,355</u>        | <u>116,817</u>        |
| <b>EXPENDITURE</b>                                                                     |                       |                       |
| Professional fees                                                                      | 31,750                | 21,000                |
| Employees wages                                                                        | 4,121                 | 4,467                 |
| Administration                                                                         | 6,638                 | 7,482                 |
| Promotion                                                                              | 66,520                | 46,359                |
| Promenade review                                                                       | -                     | 12,082                |
| Communication                                                                          | 1,438                 | 1,182                 |
| Planning and development                                                               | 4,513                 | 3,050                 |
| Beautification                                                                         | 11,695                | 11,472                |
| Allowance for uncollectible levies                                                     | 5,000                 | -                     |
| Service charges                                                                        | 36                    | 72                    |
|                                                                                        | <u>131,711</u>        | <u>107,166</u>        |
| <b>EXCESS OF (EXPENDITURE OVER REVENUE)/<br/>REVENUE OVER EXPENDITURE FOR THE YEAR</b> | (356)                 | 9,651                 |
| <b>MEMBERS' EQUITY - Balance at the beginning<br/>of the year</b>                      | <u>9,651</u>          | <u>-</u>              |
| <b>MEMBERS' EQUITY - Balance at the end<br/>of the year</b>                            | <u>9,295</u><br>===== | <u>9,651</u><br>===== |







# Spicer MacGillivray

Chartered Accountants

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HAMILTON, ONTARIO L8N 3M5  
TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Board of Directors of  
The Hamilton and Scourge Foundation, Inc.

We have examined the balance sheet of The Hamilton and Scourge Foundation, Inc., as at December 31, 1984 and the statement of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Foundation as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
April 25, 1985

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)



# THE CORPORATION OF THE CITY OF HAMILTON

THE HAMILTON AND SCOURGE FOUNDATION, INC.

## BALANCE SHEET

as at December 31, 1984

|                                          | 1984<br>\$      | 1983<br>\$      |
|------------------------------------------|-----------------|-----------------|
| <b>ASSETS</b>                            |                 |                 |
| <b>Current Assets</b>                    |                 |                 |
| Prepaid book expenses                    | <u>-</u>        | <u>931</u>      |
|                                          | <u>-</u>        | <u>931</u>      |
|                                          | <u>=====</u>    | <u>=====</u>    |
| <b>LIABILITIES</b>                       |                 |                 |
| <b>Current Liabilities</b>               |                 |                 |
| Loan payable - City of Hamilton (Note 2) | <u>74,709</u>   | <u>63,426</u>   |
| <b>Equity</b>                            |                 |                 |
| Accumulated deficit                      |                 |                 |
| at the beginning of the year             | (62,495)        | (52,691)        |
| Current deficit                          | <u>(12,214)</u> | <u>(9,804)</u>  |
| Accumulated deficit                      |                 |                 |
| at the end of the year                   | <u>(74,709)</u> | <u>(62,495)</u> |
|                                          | <u>-</u>        | <u>931</u>      |
|                                          | <u>=====</u>    | <u>=====</u>    |





# THE CORPORATION OF THE CITY OF HAMILTON

THE HAMILTON AND SCOURGE FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS  
for the year ended December 31, 1984

## 1. SIGNIFICANT ACCOUNTING POLICIES

- (a) The financial statements were prepared on an accrual basis.
- (b) Donations in kind have not been included in the financial statements.
- (c) All expenditures on fixed assets have been expensed for the purpose of these financial statements.

## 2. LOAN PAYABLE

On May 25, 1982, the City Council of the City of Hamilton approved a loan to The Hamilton and Scourge Foundation for an amount of \$75,000. The loan is structured such that all amounts paid by the City, in excess of the Foundation's deposits in the City's Treasury, shall be deemed to be loaned to the Foundation. The loan is interest free and due on demand.

## 3. FINANCIAL REPORTING

The financial statements do not include the accounts of the Hamilton and Scourge Projects. The revenues and expenditures form part of the current operating revenues and expenditures of the City of Hamilton.





# THE CORPORATION OF THE CITY OF HAMILTON

THE HAMILTON AND SCOURGE FOUNDATION, INC.

STATEMENT OF REVENUE AND EXPENDITURE  
for the year ended December 31, 1984

|                                           | 1984<br>\$        | 1983<br>\$       |
|-------------------------------------------|-------------------|------------------|
| <b>REVENUE</b>                            |                   |                  |
| Donations                                 | 10,181            | 7,908            |
| Government of Canada                      | 500               | -                |
| Province of Ontario                       | 3,000             | 2,500            |
| Miscellaneous                             | <u>9,480</u>      | <u>2,416</u>     |
|                                           | <u>23,161</u>     | <u>12,824</u>    |
| <b>EXPENDITURE</b>                        |                   |                  |
| General operating                         |                   |                  |
| Purchase of "Ghost Ships" books           | 1,804             | -                |
| Purchase of National Geographic magazines | -                 | 8,433            |
| Insurance                                 | 178               | 1,499            |
| Preparation of exhibits and displays      | 101               | 4,012            |
| Posters                                   | 197               | 560              |
| Travel                                    | 1,186             | 666              |
| Legal                                     | -                 | 500              |
| General                                   | 9,590             | 3,644            |
| Underwater photography project            | 904               | 267              |
| Interpretive Centre                       | 4,837             | 1,184            |
| Project expenses - Wintario               | -                 | 1,863            |
| Naval cemetery                            | 15,647            | -                |
| Book publishing                           | <u>931</u>        | <u>-</u>         |
|                                           | <u>35,375</u>     | <u>22,628</u>    |
| <b>DEFICIT FOR THE YEAR</b>               | (12,214)<br>===== | (9,804)<br>===== |





# Spicer MacGillivray

Chartered Accountants

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TELEPHONE: (416) 523-7732  
CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Shareholders of  
Hamilton Housing Company Limited

We have examined the balance sheet of Hamilton Housing Company Limited as at December 31, 1984 and the statements of revenue and expenditure and reserve for building repairs and improvements account for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Company as at December 31, 1984 and the results of its operations for the year then ended in accordance with the accounting principles set out in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
March 14, 1985

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON HOUSING COMPANY LIMITED

(which owns and operates Macassa Park Apartments  
and Ada Pritchard Court Apartments for Senior Citizens)

### BALANCE SHEET

as at December 31, 1984

|                                                                                                 | 1984<br>\$     | 1983<br>\$     |
|-------------------------------------------------------------------------------------------------|----------------|----------------|
| <b>ASSETS</b>                                                                                   |                |                |
| <b>Current Assets</b>                                                                           |                |                |
| Due from City of Hamilton revenue fund                                                          | <u>107,796</u> | <u>81,127</u>  |
| <b>Fixed Assets</b>                                                                             |                |                |
| Land                                                                                            | 20,200         | 20,200         |
| Building                                                                                        | 391,291        | 391,291        |
| Equipment                                                                                       | <u>17,976</u>  | <u>17,976</u>  |
|                                                                                                 | 429,467        | 429,467        |
| Less - accumulated depreciation                                                                 | <u>102,221</u> | <u>95,069</u>  |
|                                                                                                 | <u>327,246</u> | <u>334,398</u> |
|                                                                                                 | 435,042        | 415,525        |
|                                                                                                 | =====          | =====          |
| <b>LIABILITIES</b>                                                                              |                |                |
| <b>Current Liabilities</b>                                                                      |                |                |
| Accounts payable                                                                                | 866            | 1,096          |
| Tenants' guarantee deposits                                                                     | <u>40</u>      | <u>40</u>      |
|                                                                                                 | <u>906</u>     | <u>1,136</u>   |
| <b>Mortgage Payable (Note 2)</b>                                                                |                |                |
| Central Mortgage and Housing Corporation -<br>Macassa Park Apartments, 3-3/4%,<br>maturing 1997 | 34,408         | 36,429         |
| Ada Pritchard Court Apartments, 5-7/8%,<br>maturing 2001                                        | <u>152,871</u> | <u>158,003</u> |
|                                                                                                 | <u>187,279</u> | <u>194,432</u> |
| <b>Reserves</b>                                                                                 |                |                |
| Reserve for building repairs and<br>improvements                                                | <u>106,890</u> | <u>79,990</u>  |
| <b>Equity</b>                                                                                   |                |                |
| Capital stock - (Note 4)                                                                        |                |                |
| Authorized -                                                                                    |                |                |
| 2,000 shares without par value<br>(Dividends limited to \$2.50<br>per share)                    | \$100,000      |                |
|                                                                                                 | =====          |                |
| Stated -                                                                                        |                |                |
| 1,190 shares at \$50                                                                            | <u>59,500</u>  | <u>59,500</u>  |
| <b>Capital surplus -</b>                                                                        |                |                |
| Province of Ontario - subsidies                                                                 | 30,500         | 30,500         |
| City of Hamilton - grants                                                                       | 31,700         | 31,700         |
| Capital cost of projects financed<br>from operations                                            | <u>18,267</u>  | <u>18,267</u>  |
|                                                                                                 | <u>80,467</u>  | <u>80,467</u>  |
| <b>Total Equity</b>                                                                             | <u>139,967</u> | <u>139,967</u> |
|                                                                                                 | 435,042        | 415,525        |
|                                                                                                 | =====          | =====          |





# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON HOUSING COMPANY LIMITED

(which owns and operates Macassa Park Apartments and  
Ada Pritchard Court Apartments for Senior Citizens)

### NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 1984

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### (a) Revenue and Expenses -

Revenue and expenses are recorded on the accrual basis.

##### (b) Fixed Assets and Depreciation -

Fixed assets are recorded at their original cost. Depreciation is charged at an amount equal to the mortgage principal reduction. Replacement of equipment and major building repairs are not capitalized but charged to a reserve.

#### 2. MORTGAGE PAYABLE

As per agreement with Canada Mortgage and Housing Corporation, the Hamilton Housing Company Limited is required to make blended mortgage payments due June 1 and December 1 of each year to the maturity date of the mortgage instruments. The principal payments for the next five years are as follows:

|                | Macassa Park<br>Apartments<br>\$ | Ada Pritchard<br>Court<br>Apartments<br>\$ |
|----------------|----------------------------------|--------------------------------------------|
| 1985           | 2,098                            | 5,437                                      |
| 1986           | 2,177                            | 5,761                                      |
| 1987           | 2,259                            | 6,105                                      |
| 1988           | 2,345                            | 6,468                                      |
| 1989           | 2,433                            | 6,853                                      |
| and thereafter | <u>23,096</u>                    | <u>122,247</u>                             |
|                | 34,408                           | 152,871                                    |
|                | =====                            | =====                                      |

#### 3. COMPARATIVE FIGURES

Certain comparative figures for 1983 have been restated to conform with financial statement presentation adopted for 1984.

#### 4. CAPITAL STOCK

In accordance with provisions of the Ontario Business Corporation Act (1982), proclaimed enforce July 29, 1983, the common shares with a par value of \$50.00 have been converted to common shares without par value. Dividends, when declared, are non cumulative and are limited to \$2.50 per share.









# THE CORPORATION OF THE CITY OF HAMILTON

## HAMILTON HOUSING COMPANY LIMITED

(which owns and operates Macassa Park Apartments  
and Ada Pritchard Apartments for Senior Citizens)

### STATEMENT OF REVENUE AND EXPENDITURE for the year ended December 31, 1984

|                                                 | 1984<br>\$     | 1983<br>\$     |
|-------------------------------------------------|----------------|----------------|
| <b>REVENUE</b>                                  |                |                |
| Rentals - apartments                            | 111,303        | 81,771         |
| - laundry equipment                             | 2,229          | 1,710          |
| City of Hamilton - contribution                 | 37,722         | 53,831         |
| Province of Ontario - contribution              | 39,062         | 37,363         |
|                                                 | <u>190,316</u> | <u>174,675</u> |
| <b>EXPENDITURES</b>                             |                |                |
| Operating expenses -                            |                |                |
| Wages - caretaker                               | 23,038         | 16,360         |
| Insurance                                       | 955            | 919            |
| Realty taxes                                    | 38,156         | 36,292         |
| Water rates                                     | 3,325          | 3,567          |
| Light and power                                 | 10,428         | 9,314          |
| Heating                                         | 18,325         | 17,867         |
| Cable T.V.                                      | 3,238          | 2,980          |
| Maintenance - grounds                           | 17,266         | 16,042         |
| - buildings                                     | 13,039         | 9,801          |
| Provision for building repairs and improvements | 26,900         | 26,900         |
| Administration fee                              | 12,450         | 11,427         |
| Window cleaning                                 | 1,234          | 1,175          |
| Rental - laundry equipment                      | 2,104          | 1,980          |
| Cleaning supplies                               | 790            | 750            |
| Telephone and telegraph                         | 262            | 249            |
| Unclassified                                    | 1,098          | 1,344          |
| Depreciation of building                        |                |                |
| - at amount of mortgage                         |                |                |
| principal repayment                             | 7,152          | 6,790          |
|                                                 | <u>179,760</u> | <u>163,757</u> |
| Financial Expenses                              |                |                |
| Mortgage interest                               | 10,556         | 10,918         |
|                                                 | <u>190,316</u> | <u>174,675</u> |
| EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR | -              | -              |
|                                                 | =====          | =====          |







# Spicer MacGillivray

Chartered Accountants

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CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Members of Council,  
Inhabitants, and Ratepayers  
of The Corporation of the  
City of Hamilton

We have examined the balance sheet of the Municipal Retirement Fund of The Corporation of the City of Hamilton as at December 31, 1984 and the statement of reserve funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Municipal Retirement Fund of The Corporation of the City of Hamilton as at December 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Hamilton, Ontario  
April 19, 1985

*Spicer MacGillivray*

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON MUNICIPAL RETIREMENT FUND

### BALANCE SHEET

as at December 31, 1984

|                                                                                                                                                                                                                                                                             | 1984<br>\$         | 1983<br>\$         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| <b>ASSETS</b>                                                                                                                                                                                                                                                               |                    |                    |
| Cash                                                                                                                                                                                                                                                                        | <u>508,015</u>     | <u>44,907</u>      |
| Accounts receivable                                                                                                                                                                                                                                                         | <u>37,251</u>      | <u>-</u>           |
| Investments (Note 1)                                                                                                                                                                                                                                                        |                    |                    |
| Market value of investments<br>including mortgages and leasebacks<br>at amortized cost as at<br>December 31, 1983 - \$136,455,818<br>December 31, 1984 - \$146,789,058                                                                                                      |                    |                    |
| Short Term                                                                                                                                                                                                                                                                  | <u>15,339,208</u>  | <u>13,530,081</u>  |
| Bonds                                                                                                                                                                                                                                                                       |                    |                    |
| Federal                                                                                                                                                                                                                                                                     | 8,849,988          | 13,822,881         |
| Provincial                                                                                                                                                                                                                                                                  | 8,644,837          | 9,389,286          |
| Municipal                                                                                                                                                                                                                                                                   | 33,891,193         | 36,708,986         |
| Corporation                                                                                                                                                                                                                                                                 | <u>17,528,943</u>  | <u>19,945,068</u>  |
|                                                                                                                                                                                                                                                                             | <u>68,914,961</u>  | <u>79,866,221</u>  |
| Mortgages                                                                                                                                                                                                                                                                   | 4,419,601          | 4,578,015          |
| Leaseback arrangements                                                                                                                                                                                                                                                      | 4                  | 2,818              |
| Stocks - common                                                                                                                                                                                                                                                             | 53,721,617         | 37,660,981         |
| - preferred                                                                                                                                                                                                                                                                 | <u>866,705</u>     | <u>87,394</u>      |
|                                                                                                                                                                                                                                                                             | <u>59,007,927</u>  | <u>42,329,208</u>  |
| Total Investments                                                                                                                                                                                                                                                           | <u>143,262,096</u> | <u>135,725,510</u> |
| Accrued income on investments                                                                                                                                                                                                                                               | <u>1,602,054</u>   | <u>1,868,206</u>   |
|                                                                                                                                                                                                                                                                             | <u>145,409,416</u> | <u>137,638,623</u> |
|                                                                                                                                                                                                                                                                             | =====              | =====              |
| <b>LIABILITIES</b>                                                                                                                                                                                                                                                          |                    |                    |
| Accounts Payable                                                                                                                                                                                                                                                            | -                  | 447,067            |
| Reserves                                                                                                                                                                                                                                                                    |                    |                    |
| For pensions payable pursuant to the terms<br>of a previous plan or fund - employer's<br>and employees' contribution subsequent<br>to January 1, 1957, on behalf of members<br>of a previous plan or fund who have not<br>elected to participate in the "standard"<br>terms | 12,152             | 13,781             |
| For pensions                                                                                                                                                                                                                                                                | <u>145,397,264</u> | <u>137,177,775</u> |
|                                                                                                                                                                                                                                                                             | <u>145,409,416</u> | <u>137,638,623</u> |
|                                                                                                                                                                                                                                                                             | =====              | =====              |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON MUNICIPAL RETIREMENT FUND

### NOTES TO THE FINANCIAL STATEMENTS as at December 31, 1984

1. Investments, other than mortgages, purchased prior to December 31, 1957, are recorded at par, while investments purchased subsequent thereto have been recorded at cost, adjusted annually for the amortization of premiums and discounts up to December 31, 1966. Since December 31, 1966, the practice of amortizing premiums and discounts has been discontinued. Mortgages are recorded at the principal amount owing.
2. Contributions remitted prior to January 1, 1957, to the Annuities Branch of Employment and Immigration Canada, on behalf of members as at December 31, 1984, in the amount of \$282,197 are not reflected on this Balance Sheet.
3. Past service benefits for \$489,450, debentured in 1953 and forwarded to the Annuities Branch of Employment and Immigration Canada, amounted to \$241 at December 31, 1984. This amount is not reflected on the Balance Sheet.





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON MUNICIPAL RETIREMENT FUND

### RESERVE FOR PENSIONS

for the year ended December 31, 1984

|                                                                                                                    | 1984<br>\$                  | 1983<br>\$                  |
|--------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|
| Balance at the beginning of the year                                                                               | <u>137,177,775</u>          | <u>124,021,932</u>          |
| Add - Contributions (gross)                                                                                        |                             |                             |
| Employer                                                                                                           | 2,652,480                   | 2,294,637                   |
| Employee                                                                                                           | <u>1,672,077</u>            | <u>1,709,407</u>            |
|                                                                                                                    | 4,324,557                   | 4,004,044                   |
| - Income from investments                                                                                          | <u>10,591,279</u>           | <u>14,795,296</u>           |
|                                                                                                                    | <u>14,915,836</u>           | <u>18,799,340</u>           |
| Deduct - Pension payments                                                                                          | 6,209,869                   | 5,371,958                   |
| - Contributions refunded,<br>"standard" terms only due to<br>resignations and deaths and<br>overtime contributions | 139,869                     | 87,300                      |
| - Administrative expenses                                                                                          | 211,178                     | 184,239                     |
| - Commuted pensions                                                                                                | <u>135,431</u>              | <u>-</u>                    |
|                                                                                                                    | <u>6,696,347</u>            | <u>5,643,497</u>            |
| Balance at the end of the year                                                                                     | <u>145,397,264</u><br>===== | <u>137,177,775</u><br>===== |

### RESERVE FOR PENSIONS PAYABLE PURSUANT TO THE TERMS OF A PREVIOUS PLAN OR FUND

principal contributions subsequent to  
January 1, 1957, by and on behalf of  
members who have not elected to  
participate in the "standard" terms of  
The Hamilton Municipal Retirement Fund

for the year ended December 31, 1984

|                                      | 1984<br>\$             | 1983<br>\$             |
|--------------------------------------|------------------------|------------------------|
| Balance at the beginning of the year | 13,781                 | 13,781                 |
| Deduct - Refund on death             | <u>1,629</u>           | <u>-</u>               |
| Balance at the end of the year       | <u>12,152</u><br>===== | <u>13,781</u><br>===== |







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CABLE: ESSANO HAMILTON

## AUDITORS' REPORT

To the Members of Council,  
Inhabitants, and Ratepayers  
of The Corporation of  
The City of Hamilton

We have examined the balance sheet of The Hamilton Hydro-Electric System as at December 31, 1984 and the statements of operations and accumulated net income and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of The Hydro-Electric System as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles prescribed for Ontario Hydro Electric Commission applied, (after giving retroactive effect to the change in accounting policy as explained in Note 10 of the financial statements), on a basis consistent with that of the preceding year.

Hamilton, Ontario  
March 26, 1985

SPICER MACGILLIVRAY  
Chartered Accountants  
Licence No. 1105 (1985)





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

### BALANCE SHEET

as at December 31, 1984

|                                                     | 1984<br>\$         | 1983<br>\$         |
|-----------------------------------------------------|--------------------|--------------------|
| <b>ASSETS</b>                                       |                    |                    |
| <b>Fixed assets</b>                                 |                    |                    |
| Plant and equipment (Note 2)                        | 67,381,868         | 64,469,493         |
| Construction in progress                            | <u>352,744</u>     | <u>21,980</u>      |
|                                                     | <u>67,734,612</u>  | <u>64,491,473</u>  |
| <b>Current assets</b>                               |                    |                    |
| Cash (Note 3)                                       | 10,862,721         | 8,902,630          |
| Accounts receivable (Note 4)                        | 14,396,623         | 13,468,999         |
| Unbilled Revenue (Notes 1b and 10)                  | 5,298,000          | 4,988,000          |
| Inventories (Note 5)                                | 2,996,539          | 2,677,090          |
| Other current assets (Note 6)                       | <u>343,066</u>     | <u>301,297</u>     |
|                                                     | <u>33,896,949</u>  | <u>30,338,016</u>  |
| <b>Other assets</b>                                 |                    |                    |
| Collateral funds                                    | 27,100             | 24,600             |
| Deferred charge - pension past service<br>(Note 1d) | <u>-</u>           | <u>2,595,852</u>   |
|                                                     | <u>27,100</u>      | <u>2,620,452</u>   |
| <b>Equity in Ontario Hydro</b>                      | <u>128,870,969</u> | <u>120,071,639</u> |
|                                                     | <u>230,529,630</u> | <u>217,521,580</u> |
|                                                     | =====              | =====              |
| <b>LIABILITIES AND EQUITY</b>                       |                    |                    |
| <b>Current liabilities</b>                          |                    |                    |
| Payables and accruals                               | 15,550,539         | 16,525,760         |
| Deposits                                            | 111,952            | 74,959             |
| OMERS pension payable within one year               | -                  | 120,773            |
| Vested sick leave payable within one year           | <u>150,000</u>     | <u>225,000</u>     |
|                                                     | <u>15,812,491</u>  | <u>16,946,492</u>  |
| <b>Other liabilities</b>                            |                    |                    |
| Long term deposits                                  | 926,532            | 822,825            |
| Collateral funds liability                          | 27,100             | 24,600             |
| OMERS pension - long term                           | -                  | 2,475,079          |
| Vested sick leave - long term                       | <u>858,770</u>     | <u>1,041,506</u>   |
|                                                     | <u>1,812,402</u>   | <u>4,364,010</u>   |
| <b>Deferred credits</b>                             |                    |                    |
| Contributed capital (Note 7)                        | <u>424,616</u>     | <u>304,628</u>     |
| <b>Utility equity (Note 8)</b>                      | <u>83,609,152</u>  | <u>75,834,811</u>  |
| <b>Equity in Ontario Hydro</b>                      | <u>128,870,969</u> | <u>120,071,639</u> |
|                                                     | <u>230,529,630</u> | <u>217,521,580</u> |
|                                                     | =====              | =====              |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

### STATEMENT OF OPERATIONS AND UTILITY EQUITY for the year ended December 31, 1984

|                                                                                                                | 1984<br>\$                 | 1983<br>\$                 |
|----------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|
| Service revenue (Note 9)                                                                                       | 209,108,670                | 185,200,693                |
| Service revenue adjustment (Note 10)                                                                           | <u>310,000</u>             | <u>622,873</u>             |
|                                                                                                                | 209,418,670                | 185,823,566                |
| Cost of power                                                                                                  | <u>186,763,907</u>         | <u>164,592,828</u>         |
| Gross margin on service revenue                                                                                | 22,654,763                 | 21,230,738                 |
| Other operating revenue (Note 11)                                                                              | <u>3,020,636</u>           | <u>2,255,005</u>           |
|                                                                                                                | <u>25,675,399</u>          | <u>23,485,743</u>          |
| <b>Expenses (Pages 69-70)</b>                                                                                  |                            |                            |
| Transmission and transformation                                                                                | 1,341,144                  | 1,224,405                  |
| Distribution                                                                                                   | 2,494,457                  | 2,693,971                  |
| Line transformers                                                                                              | 229,274                    | 224,263                    |
| Meters                                                                                                         | 1,216,443                  | 875,240                    |
| Utilization                                                                                                    | 984,215                    | 976,360                    |
| Customer services                                                                                              | 129,431                    | 118,566                    |
| Collection                                                                                                     | 3,599,071                  | 3,733,949                  |
| Administrative                                                                                                 | 2,270,998                  | 2,075,027                  |
| Interest                                                                                                       | 207,668                    | 221,056                    |
| Depreciation (less amortization of<br>contributed capital \$11,412;<br>1983 - \$8,127) (Note 1c)               | <u>3,010,621</u>           | <u>2,990,668</u>           |
|                                                                                                                | <u>15,483,322</u>          | <u>15,133,505</u>          |
| Income before unusual item                                                                                     | 10,192,077                 | 8,352,238                  |
| Unusual item (Note 12)                                                                                         | <u>2,475,079</u>           | <u>-</u>                   |
| Net income                                                                                                     | <u>7,716,998</u>           | <u>8,352,238</u>           |
| Utility equity, beginning of year                                                                              |                            |                            |
| As previously reported                                                                                         | 70,846,811                 | 63,109,356                 |
| Adjustment of prior years' service<br>revenue (Note 10)                                                        | <u>4,988,000</u>           | <u>4,365,127</u>           |
| As restated                                                                                                    | <u>75,834,811</u>          | <u>67,474,483</u>          |
| Contributed capital received in year in<br>respect of street lighting plant still<br>owned by utility (Note 8) | <u>57,343</u>              | <u>8,090</u>               |
| Utility equity, end of year                                                                                    | <u>83,609,152</u><br>===== | <u>75,834,811</u><br>===== |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

### STATEMENT OF CHANGES IN FINANCIAL POSITION for the year ended December 31, 1984

|                                            | 1984<br>\$        | 1983<br>\$        |
|--------------------------------------------|-------------------|-------------------|
| Working capital derived from Operations:   |                   |                   |
| Net income                                 | 7,716,998         | 8,352,238         |
| Depreciation                               | 3,138,047         | 3,127,644         |
| Vested sick leave                          | 60,390            | 64,293            |
| Deferred charge -pension past service      | 2,595,852         | 111,827           |
| Gain on disposal of fixed assets           | (80,088)          | (79,338)          |
|                                            | <u>13,431,199</u> | <u>11,576,664</u> |
| Net proceeds from sale of fixed assets     | 210,185           | 84,138            |
| Increase in long term deposits             | 103,707           | -                 |
| Increase in collateral funds liability     | 2,500             | -                 |
| Capital contributions                      | 131,400           | 108,040           |
| Capital contributions - street lighting    | 57,343            | 8,090             |
| Increase in OMERS pension - long term      | -                 | 212,675           |
| Decrease in collateral funds               | -                 | 11,050            |
|                                            | <u>13,936,334</u> | <u>12,000,657</u> |
| Working capital applied to<br>Purchase of: |                   |                   |
| Land                                       | 124,304           | 121,090           |
| Building improvements                      | 253,141           | -                 |
| Plant and equipment                        | -                 | 94,624            |
| Overhead distribution                      | 605,515           | 330,955           |
| Underground distribution                   | 2,776,599         | 2,786,981         |
| Transformers                               | 737,655           | 527,676           |
| Meters                                     | 700,129           | 451,604           |
| Municipal street lighting                  | 341,470           | 337,453           |
| Office equipment                           | 39,159            | 9,069             |
| Computer equipment                         | 272,900           | 36,758            |
| Stores equipment                           | 2,116             | 4,639             |
| Rolling stock                              | 159,575           | 151,012           |
| Miscellaneous equipment                    | 19,917            | 28,934            |
| Radio equipment                            | 10,453            | 8,196             |
| Water heater equipment                     | 148,998           | 149,830           |
|                                            | <u>6,191,931</u>  | <u>5,038,821</u>  |
| Construction in progress                   | 330,764           | (15,236)          |
|                                            | <u>6,522,695</u>  | <u>5,023,585</u>  |
| Decrease in collateral funds liability     | -                 | 11,050            |
| Reduction in long term deposits            | -                 | 7,214             |
| Reduction in OMERS pension - long term     | 2,475,079         | -                 |
| Reduction in vested sick leave - long term | 243,126           | 225,821           |
| Increase in collateral funds               | 2,500             | -                 |
|                                            | <u>9,243,400</u>  | <u>5,267,670</u>  |
| Increase in working capital                | 4,692,934         | 6,732,987         |
| Working capital, beginning of year         | <u>13,391,524</u> | <u>6,658,537</u>  |
| Working capital, end of year               | <u>18,084,458</u> | <u>13,391,524</u> |
|                                            | =====             | =====             |

Working capital is defined as the excess of current assets over current liabilities.





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

### NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 1984

#### 1. Accounting policies

- (a) The financial statements have been prepared in accordance with accounting principles for municipal electrical utilities in Ontario as required by Ontario Hydro under the authority of Section 96 of The Power Corporation Act, and reflect the following policies as set forth in the manual "Accounting for Municipal Electrical Utilities in Ontario". All principles employed are in accordance with generally accepted accounting principles.

(b) Revenue recognition

Service revenue is recorded on the basis of regular meter readings and estimates of customer usage since the last meter reading date to the end of the year.

(c) Depreciation

Plant depreciation is provided in accordance with the recommendations of Ontario Hydro. Capital assets in service at December 31, 1979 are being depreciated on a straight-line basis over their expected remaining useful life. Acquisitions (except for street lighting) are depreciated on a straight-line basis, generally using the following rates:

|                             |          |
|-----------------------------|----------|
| Buildings - brick           | 60 years |
| - other                     | 30 years |
| Substation equipment        | 35 years |
| Overhead distribution       | 25 years |
| Underground distribution    | 40 years |
| Transformers                | 30 years |
| Meters                      | 35 years |
| Office equipment            | 10 years |
| Computer equipment          | 5 years  |
| Rolling stock - automobiles | 4 years  |
| - trucks under 3 tons       | 5 years  |
| - trucks over 3 tons        | 8 years  |
| Miscellaneous equipment     | 10 years |
| Radio equipment             | 10 years |
| Water heater equipment      | 8 years  |
| Store department equipment  | 10 years |

Depreciation of street lighting is determined by the sinking fund method using 2% annual provision and 5-1/2% interest improvement.

(d) Deferred charges

The principal balance of the past service pension liability is charged to income as the plan is funded.





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

NOTES TO FINANCIAL STATEMENTS - (Continued)  
for the year ended December 31, 1984

### 2. Plant and equipment

|                            | 1984       |                          | 1983           |                |
|----------------------------|------------|--------------------------|----------------|----------------|
|                            | Cost       | Accumulated Depreciation | Net Book Value | Net Book Value |
|                            | \$         | \$                       | \$             | \$             |
| Plant                      |            |                          |                |                |
| Land                       | 888,160    | -                        | 888,160        | 789,456        |
| Buildings                  | 9,951,221  | 2,371,638                | 7,579,583      | 7,707,672      |
| Substation equipment       | 5,964,449  | 1,925,733                | 4,038,716      | 4,227,993      |
| Overhead distribution      | 11,958,108 | 5,506,430                | 6,451,678      | 6,392,091      |
| Underground distribution   | 37,989,092 | 7,807,370                | 30,181,722     | 28,437,852     |
| Transformers               | 9,956,750  | 3,425,735                | 6,531,015      | 6,163,391      |
| Meters                     | 6,237,798  | 1,741,434                | 4,496,364      | 3,988,726      |
|                            | 82,945,578 | 22,778,340               | 60,167,238     | 57,707,181     |
| Street lighting            | 7,118,873  | 1,476,039                | 5,642,834      | 5,512,916      |
| Office equipment           | 378,478    | 224,736                  | 153,742        | 139,174        |
| Computer equipment         | 383,473    | 142,683                  | 240,790        | 32,163         |
| Rolling stock              | 1,519,816  | 968,365                  | 551,451        | 519,302        |
| Miscellaneous equipment    | 248,859    | 119,073                  | 129,786        | 131,845        |
| Radio equipment            | 98,276     | 60,979                   | 37,297         | 33,475         |
| Water heater equipment     | 644,487    | 222,515                  | 421,972        | 353,536        |
| Store department equipment | 74,250     | 37,492                   | 36,758         | 39,901         |
|                            | 93,412,090 | 26,030,222               | 67,381,868     | 64,469,493     |
|                            | =====      | =====                    | =====          | =====          |

### 3. Cash

|                                                                                | 1984       | 1983      |
|--------------------------------------------------------------------------------|------------|-----------|
|                                                                                | \$         | \$        |
| Petty cash and change funds                                                    | 8,130      | 7,600     |
| Cash in transit and on deposit at<br>The Canadian Imperial Bank of<br>Commerce | 604,591    | 520,030   |
| Time deposit<br>The Canadian Imperial Bank of<br>Commerce                      | 10,250,000 | 8,375,000 |
|                                                                                | 10,862,721 | 8,902,630 |
|                                                                                | =====      | =====     |

### 4. Accounts Receivable

|                                 | 1984       | 1983       |
|---------------------------------|------------|------------|
|                                 | \$         | \$         |
| Electrical energy               | 14,182,131 | 13,281,187 |
| Miscellaneous                   | 236,292    | 211,012    |
|                                 | 14,418,423 | 13,492,199 |
| Allowance for doubtful accounts | 21,800     | 23,200     |
|                                 | 14,396,623 | 13,468,999 |
|                                 | =====      | =====      |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

NOTES TO FINANCIAL STATEMENTS - (Continued)  
for the year ended December 31, 1984

|                                 | 1984             | 1983             |
|---------------------------------|------------------|------------------|
|                                 | \$               | \$               |
| 5. Inventories, at average cost |                  |                  |
| Materials                       | 2,912,169        | 2,585,066        |
| Reels                           | 64,808           | 78,174           |
| Fuel                            | 4,627            | 7,612            |
| Postage                         | 14,935           | 6,238            |
|                                 | <u>2,996,539</u> | <u>2,677,090</u> |
|                                 | =====            | =====            |

|                                              | 1984           | 1983           |
|----------------------------------------------|----------------|----------------|
|                                              | \$             | \$             |
| 6. Other current assets                      |                |                |
| Prepaid insurance                            | 2,738          | 2,509          |
| Interest accrued on time deposit             | 74,877         | 23,363         |
| Work chargeable in progress                  | 248,451        | 258,425        |
| Deposit with The Workers' Compensation Board | 17,000         | 17,000         |
|                                              | <u>343,066</u> | <u>301,297</u> |
|                                              | =====          | =====          |

### 7. Contributed capital

In certain cases, non refundable required contributions are received in aid of construction or the acquisition of fixed assets. Amortization of these contributions is calculated at the same rate as for the fixed assets to which they relate.

|                                                                      | 1984           | 1983           |
|----------------------------------------------------------------------|----------------|----------------|
|                                                                      | \$             | \$             |
| Contributed capital subject to amortization<br>after January 1, 1980 | 456,488        | 325,088        |
| Less: Amortization to date at 2.50%<br>per annum                     | <u>31,872</u>  | <u>20,460</u>  |
|                                                                      | <u>424,616</u> | <u>304,628</u> |
|                                                                      | =====          | =====          |

### 8. Capital contributed in respect to streetlights

If and when the ownership of streetlight facilities is transferred to the municipal corporation, any capital contributed in respect to streetlight plant shall be transferred with the plant.

As at December 31, 1984, the amount of capital contributed in respect of streetlight facilities amounted to \$220,730 (1983 - \$163,387) and is included in utility equity.

|                    | 1984               | 1983               |
|--------------------|--------------------|--------------------|
|                    | \$                 | \$                 |
| 9. Service revenue |                    |                    |
| Domestic           | 42,208,293         | 38,687,857         |
| Commercial         | 31,798,702         | 29,369,257         |
| Industrial         | 133,951,099        | 116,085,315        |
| Street lighting    | <u>1,150,576</u>   | <u>1,058,264</u>   |
|                    | <u>209,108,670</u> | <u>185,200,693</u> |
|                    | =====              | =====              |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

NOTES TO FINANCIAL STATEMENTS - (Continued)  
for the year ended December 31, 1984

### 10. Change in accounting policy

Service revenue is now recorded on the basis of regular meter readings and estimates of customer usage since the last meter reading date to the end of the year. In years prior to 1984, service revenue included only service revenue billed, with the result that customer usage from the last billing date to the year end (unbilled revenue) was not included in revenue.

|                                     | 1984             | 1983             |
|-------------------------------------|------------------|------------------|
|                                     | \$               | \$               |
| Unbilled revenue, beginning of year | 4,988,000        | 4,365,127        |
| Unbilled revenue, end of year       | <u>5,298,000</u> | <u>4,988,000</u> |
| Service revenue adjustment          | 310,000          | 622,873          |
|                                     | =====            | =====            |

The 1983 comparative figures have been restated to reflect the above change in accounting policy.

### 11. Other operating revenue

|                                            | 1984          | 1983       |
|--------------------------------------------|---------------|------------|
|                                            | \$            | \$         |
| Street lighting - capital recovery         | 658,214       | 629,079    |
| Water heater rentals                       | 422,988       | 422,385    |
| Transformers rentals                       | 1,832         | 3,932      |
| Penalty charges                            | 516,547       | 441,519    |
| Cash discounts earned                      | 16,666        | 20,472     |
| Pole, duct and cable rentals               | 147,084       | 135,403    |
| Profit on sale of material and/or services | 21,759        | 25,543     |
| Interest earned                            | 1,056,875     | 388,673    |
| Commission - provincial sales tax          | 152           | 179        |
| Reconnection charges                       | 8,562         | 7,422      |
| Gain on disposal of fixed assets           | 80,088        | 79,338     |
| Collection charges                         | 7,506         | 13,136     |
| C.O.S.P. rebates                           | 4,810         | 3,347      |
| Sale of scrap material                     | 66,200        | 84,057     |
| Miscellaneous                              | <u>11,353</u> | <u>520</u> |
|                                            | 3,020,636     | 2,255,005  |
|                                            | =====         | =====      |

### 12. Unusual item

The deferred charge - pension past service was fully expensed in 1984 due to the repayment of the OMERS past service liability during the year.

### 13. Statistics

|                                                                          | 1984          | 1983          |
|--------------------------------------------------------------------------|---------------|---------------|
| Kilowatt hours sold                                                      | 5,596,268,567 | 5,284,733,244 |
| Average kilowatt demand purchased                                        | 810,985.1     | 787,440.6     |
| Annual effective rate per kilowatt demand after thirteenth power account | \$230.29      | \$209.02      |
| Rate per thousand kilowatt hours                                         | \$15.40       | \$14.30       |
| Thirteenth power account receivable (payable)                            | \$806,113     | \$(1,668,192) |
| Excess of revenue over expenditure                                       | \$7,716,998   | \$7,719,365   |
| Customers                                                                | 118,570       | 117,537       |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

### OPERATING EXPENSES

for the year ended December 31, 1984

|                                   | 1984<br>\$       | 1983<br>\$       |
|-----------------------------------|------------------|------------------|
| Transmission and transformation   |                  |                  |
| Operation                         |                  |                  |
| Substation labour                 | 954,030          | 889,828          |
| Substation supplies and expenses  | 207,484          | 182,220          |
|                                   | <u>1,161,514</u> | <u>1,072,048</u> |
| Maintenance                       |                  |                  |
| Substation equipment              | 84,447           | 110,931          |
| Substation building               | 73,730           | 18,933           |
| Rental of equipment               | 11,054           | 11,054           |
| Radio communication equipment     | 10,399           | 11,439           |
|                                   | <u>179,630</u>   | <u>152,357</u>   |
|                                   | <u>1,341,144</u> | <u>1,224,405</u> |
| Distribution system               |                  |                  |
| Operation                         |                  |                  |
| Overhead labour                   | 539,177          | 515,053          |
| Underground labour                | 328,912          | 324,408          |
| Overhead supplies and expenses    | 134,918          | 196,318          |
| Underground supplies and expenses | 137,669          | 168,466          |
| Rent of pole lines                | 38,333           | 38,781           |
| Rent of duct and cables           | 3,918            | 4,404            |
|                                   | <u>1,182,927</u> | <u>1,247,430</u> |
| Maintenance                       |                  |                  |
| Overhead distribution             | 767,016          | 719,555          |
| Underground distribution          | 293,023          | 399,697          |
| Overhead service                  | 244,605          | 326,816          |
| Underground service               | 6,886            | 473              |
|                                   | <u>1,311,530</u> | <u>1,446,541</u> |
|                                   | <u>2,494,457</u> | <u>2,693,971</u> |
| Line transformers                 |                  |                  |
| Labour                            | 24,071           | 44,112           |
| Supplies and expenses             | 3,730            | 2,534            |
| Maintenance                       | 201,473          | 177,617          |
|                                   | <u>229,274</u>   | <u>224,263</u>   |
| Meters                            |                  |                  |
| Labour                            | 602,622          | 512,522          |
| Supplies and expenses             | 67,698           | 70,119           |
| Maintenance                       | 516,022          | 274,853          |
| Meter building maintenance        | 30,101           | 17,746           |
|                                   | <u>1,216,443</u> | <u>875,240</u>   |





# THE CORPORATION OF THE CITY OF HAMILTON

## THE HAMILTON HYDRO-ELECTRIC SYSTEM

OPERATING EXPENSES - (Continued)  
for the year ended December 31, 1984

|                                                   | 1984<br>\$        | 1983<br>\$        |
|---------------------------------------------------|-------------------|-------------------|
| Utilization                                       |                   |                   |
| Consumers' premises expense                       | 695,076           | 703,602           |
| Water heater expense                              | <u>289,139</u>    | <u>272,758</u>    |
|                                                   | <u>984,215</u>    | <u>976,360</u>    |
| Customer services                                 |                   |                   |
| Salaries                                          | 126,260           | 116,234           |
| Supplies and expenses                             | <u>3,171</u>      | <u>2,332</u>      |
|                                                   | <u>129,431</u>    | <u>118,566</u>    |
| Collection expenses                               |                   |                   |
| Bad debt expense                                  | 108,643           | 162,419           |
| Meter reading, billing, etc.                      | 2,958,886         | 2,997,576         |
| Supplies and expenses                             | <u>531,542</u>    | <u>573,954</u>    |
|                                                   | <u>3,599,071</u>  | <u>3,733,949</u>  |
| Administrative expenses                           |                   |                   |
| Vested sick leave                                 | 60,390            | 64,293            |
| Pensioners benefits                               | 255,056           | 224,938           |
| Salaries - general officers                       | 412,824           | 371,136           |
| Salaries - general office clerks                  | 842,520           | 774,915           |
| Office supplies and expenses                      | 116,912           | 99,162            |
| Office building - maintenance                     | 98,020            | 56,991            |
| Office building - fuel                            | 33,385            | 42,773            |
| Office building - janitors' supplies and expenses | 295,753           | 291,349           |
| Office building - taxes and water rates           | 101,698           | 96,279            |
| Maintenance of telephone                          | 586               | 3,472             |
| Miscellaneous                                     | 37,613            | 35,915            |
| Maintenance of office equipment                   | 5,406             | 4,818             |
| Legal                                             | <u>10,835</u>     | <u>8,986</u>      |
|                                                   | <u>2,270,998</u>  | <u>2,075,027</u>  |
| Interest                                          | <u>207,668</u>    | <u>221,056</u>    |
|                                                   | <u>12,472,701</u> | <u>12,142,837</u> |
|                                                   | =====             | =====             |





The Corporation of the  
**CITY OF HAMILTON**  
HAMILTON, ONTARIO



# **FINANCIAL INFORMATION RETURN**

**1984**





1984 FINANCIAL INFORMATION RETURN

MUNICIPALITY: City of Hamilton

in the Region, County or District of: Hamilton-Wentworth

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the determination of grants under the Ontario Unconditional Grants Act, and to the information required by the Province under the Municipal Affairs Act, the following schedules are attached:

|                                                            | Attached |
|------------------------------------------------------------|----------|
| 1. Analysis of Revenue Fund Revenues                       | X        |
| 2LT Analysis of Taxation                                   | X        |
| 2UT Analysis of Upper Tier Requisitions and Direct Charges | —        |
| 2MA Analysis of Taxation in Merged Areas                   | —        |
| 3. Analysis of Current Revenue for Specific Functions      | X        |
| 4. Analysis of Revenue Fund Expenditures                   | X        |
| 5. Analysis of Capital Operations                          | X        |
| 6. Analysis of Capital Grants and Own Expenditures         | X        |
| 7. Analysis of Net Long Term Liabilities By Function       | X        |
| 8. Analysis of Long Term Liabilities and Commitments       | X        |
| 9LT Continuity of Upper Tier and School Board Levies       | X        |
| 9UT Analysis of Upper Tier Net Long Term Liabilities       | —        |
| 10. Continuity of Reserves and Reserve Funds               | X        |
| 11. Analysis of Consolidated Year End Balances             | X        |
| 12. Unaudited Statistical Data                             | —        |
| 13. Grant Information                                      | X        |
| 14. Grant Information                                      | —        |

The schedules have been drawn up in accordance with the instructions provided by the Ministry of Municipal Affairs and Housing. They represent the consolidated financial activities of the municipality, all local boards, including joint boards where applicable and any other local corporate entities set up by the municipality to provide services to ratepayers. The consolidated local boards and entities are:

|   |                                               |
|---|-----------------------------------------------|
| . | Hamilton Convention Centre                    |
| . | Hamilton Performing Arts Corporation Inc.     |
| . | Hamilton Public Library Board                 |
| . | The Parking Authority of the City of Hamilton |
| . | Victor K. Copps Trade Centre/Arena            |
| . | Concession Street Business Improvement Area   |
| . | Downtown Hamilton Business Improvement Area   |
| . | .                                             |
| . | .                                             |
| . | .                                             |
| . | .                                             |
| . | .                                             |
| . | .                                             |
| . | .                                             |
| . | .                                             |
| . | .                                             |
| . | .                                             |

Trust funds administered by the municipality and its local boards, harbour commissions, humane societies, municipal non-profit housing corporations, provincial-municipal housing authorities, sinking funds, retirement or pension plan funds, school boards, conservation authorities, children's aid societies, district health councils, municipal hospitals and gas, telephone and hydro utilities are not consolidated.

The schedules have been prepared by The City of Hamilton  
(Auditor's firm or name of Municipality)

Questions regarding the information contained in them should be addressed to Mr. N. R. Adhya  
Manager of Accounting at (416) 526-4519  
(Area code and telephone)

Date April 15 1985  
Municipal Treasurer E. C. Matthews





Accountant's Report on Financial Information Return  
(Schedules 1 - 11 only)

To the Ministry of  
Municipal Affairs and Housing

Our examination of the financial statement of The Corporation of the City of Hamilton for the year ended December 31, 1984 was made for the purpose of forming an opinion on the financial statements referred to in our auditor's report to the Members of Council, Inhabitants and Ratepayers dated April 24, 1985.

At your request, we have performed the following procedures in connection with Schedules 1 to 11 of the Financial Information Return of The Corporation of the City of Hamilton for the year ended December 31, 1984:

- (a) we have compared the amounts disclosed on these schedules to the books and records of the City and found them to be in agreement;
- (b) we have added and cross-added all schedules; and
- (c) we have cross-referenced the information on the schedules where applicable.

The above-noted schedules have not been subjected to the auditing procedures applied in the examination of the financial statement, and accordingly we do not express an opinion on the fair presentation of this information.

Hamilton, Ontario  
April 26, 1985

*Spicer Mac Gillivray*

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





# ANALYSIS OF REVENUE FUND REVENUES

for the year ended December 31, 1984

Municipality

The City of Hamilton

1  
3

|                                                                   |    | total<br>revenue | upper<br>tier<br>purposes | school<br>board<br>purposes | own<br>purposes |
|-------------------------------------------------------------------|----|------------------|---------------------------|-----------------------------|-----------------|
| Note: Upper tiers use column 4 only                               |    |                  |                           |                             |                 |
|                                                                   |    | 1<br>\$          | 2<br>\$                   | 3<br>\$                     | 4<br>\$         |
| <b>Taxation</b>                                                   |    |                  |                           |                             |                 |
| Taxation from schedule 2LT<br>(or requisitions from schedule 2UT) | 1  | 227,448,430      | 56,340,551                | 101,493,975                 | 69,613,904      |
| Direct water billings on ratepayers                               |    |                  |                           |                             |                 |
| — own municipality                                                | 2  |                  |                           |                             |                 |
| — other municipalities                                            | 3  |                  |                           |                             |                 |
| Sewer surcharge on direct water billings                          |    |                  |                           |                             |                 |
| — own municipality                                                | 4  |                  |                           |                             |                 |
| — other municipalities                                            | 5  |                  |                           |                             |                 |
| Subtotal                                                          | 6  | 227,448,430      | 56,340,551                | 101,493,975                 | 69,613,904      |
| <b>Payments in lieu of taxes</b>                                  |    |                  |                           |                             |                 |
| Canada                                                            | 7  | 750,656          | 336,980                   |                             | 413,676         |
| Canada enterprises                                                | 8  | 316,545          | 78,512                    | 141,651                     | 96,382          |
| Ontario                                                           |    |                  |                           |                             |                 |
| The Municipal Tax Assistance Act                                  | 9  |                  |                           |                             |                 |
| The Municipal Act, section 160                                    | 10 | 909,501          | 431,421                   |                             | 478,080         |
| Other                                                             | 11 | 188,300          | 89,320                    |                             | 98,980          |
| Ontario enterprises                                               |    |                  |                           |                             |                 |
| Ontario Housing Corporation                                       | 12 | 4,031,391        | 1,001,337                 | 1,800,773                   | 1,229,281       |
| Ontario Hydro                                                     | 13 | 1,474,957        | 660,289                   | 4,098                       | 810,570         |
| Liquor Control Board of Ontario                                   | 14 | 89,493           | 35,200                    |                             | 54,293          |
| Other                                                             | 15 | 101,213          | 45,436                    |                             | 55,777          |
| Municipal enterprises                                             | 16 | 2,251,095        | 1,010,548                 |                             | 1,240,547       |
| Other municipalities and enterprises                              | 17 |                  |                           |                             |                 |
| Subtotal                                                          | 18 | 10,113,151       | 3,689,043                 | 1,946,522                   | 4,477,586       |
| <b>Ontario unconditional grants</b>                               |    |                  |                           |                             |                 |
| Per household general                                             | 19 |                  |                           |                             |                 |
| Per household police                                              | 20 |                  |                           |                             |                 |
| Per household density                                             | 21 |                  |                           |                             |                 |
| Transitional and special assistance                               | 22 | 597,000          |                           |                             | 597,000         |
| Resource equalization                                             | 23 | 5,035,029        |                           |                             | 5,035,029       |
| General support                                                   | 24 | 4,327,160        |                           |                             | 4,327,160       |
| Northern special support                                          | 25 |                  |                           |                             |                 |
| Apportionment guarantee                                           | 26 |                  |                           |                             |                 |
| Revenue guarantee                                                 | 27 | 54,160           |                           |                             | 54,160          |
| Subtotal                                                          | 28 | 10,013,349       |                           |                             | 10,013,349      |
| <b>Revenues for specific functions</b>                            |    |                  |                           |                             |                 |
| Ontario specific grants                                           | 29 | 3,357,158        |                           |                             | 3,357,158       |
| Canada specific grants                                            | 30 | 1,062,934        |                           |                             | 1,062,934       |
| Other municipalities—grants and fees                              | 31 | 785,397          |                           |                             | 785,397         |
| Fees, service charges and donations                               | 32 | 6,913,949        |                           |                             | 6,913,949       |
| Subtotal                                                          | 33 | 12,119,438       |                           |                             | 12,119,438      |
| <b>Other revenue</b>                                              |    |                  |                           |                             |                 |
| Trailer revenue and licences                                      | 34 |                  |                           |                             |                 |
| Licences and permits                                              | 35 | 2,602,119        |                           |                             | 2,602,119       |
| Rents, concessions and franchises                                 | 36 | 1,283,140        |                           |                             | 1,283,140       |
| Fines                                                             | 37 | 1,564,814        |                           |                             | 1,564,814       |
| Penalties and interest on taxes                                   | 38 | 2,603,448        |                           |                             | 2,603,448       |
| Investment income—from own funds                                  | 39 | 7,338,720        |                           |                             | 7,338,720       |
| —other                                                            | 40 |                  |                           |                             |                 |
| Lot levies and subdivider contributions                           | 41 |                  |                           |                             |                 |
| Sale of publications, equipment, etc.                             | 42 | 12,506           |                           |                             | 12,506          |
| Contributions from capital fund                                   | 43 | 28,246           |                           |                             | 28,246          |
| Contributions from reserves and<br>reserve funds                  | 44 | 1,848,851        |                           |                             | 1,848,851       |
| Contributions from non consolidated<br>entities                   | 45 | 301,722          |                           |                             | 301,722         |
| Parking Revenue                                                   | 46 | 1,289,827        |                           |                             | 1,289,827       |
| Vehicle Insurance Premium                                         | 47 | 237,191          |                           |                             | 237,191         |
| Miscellaneous Revenue                                             | 48 | 159,720          |                           |                             | 159,720         |
| Sale of land                                                      | 49 |                  |                           |                             |                 |
| Subtotal                                                          | 50 | 19,270,304       |                           |                             | 19,270,304      |
| <b>Total revenue</b>                                              | 51 | 278,964,672      | 60,029,594                | 103,440,497                 | 115,494,581     |







| LOCAL TAXABLE ASSESSMENT                  |                      |                           |          |   |   | MILL RATES           |                                    | TAXES LEVIED         |                           |          | SUPPLEMENTARY TAXES  |                           |            | TOTAL TAXES           |         |         |            |            |            |         |  |           |             |
|-------------------------------------------|----------------------|---------------------------|----------|---|---|----------------------|------------------------------------|----------------------|---------------------------|----------|----------------------|---------------------------|------------|-----------------------|---------|---------|------------|------------|------------|---------|--|-----------|-------------|
| for computer use only                     | residential and farm | commercial and industrial | business |   |   | residential and farm | commercial industrial and business | residential and farm | commercial and industrial | business | residential and farm | commercial and industrial | business   | total columns 6 to 11 |         |         |            |            |            |         |  |           |             |
|                                           | 1                    | 2                         | 3        |   |   | 4                    | 5                                  | 6                    | 7                         | 8        | 9                    | 10                        | 11         | 12                    |         |         |            |            |            |         |  |           |             |
|                                           | \$                   | \$                        | \$       |   |   |                      |                                    | \$                   | \$                        | \$       | \$                   | \$                        | \$         | \$                    |         |         |            |            |            |         |  |           |             |
| I. Own purposes                           |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| (a) Levied by mill rate                   |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| General                                   | 0                    | 1                         | 0        | 1 | 0 | 503,787,956          | 261,905,781                        | 122,887,174          | 69.7323                   | 82.0379  | 35,130,305           | 21,486,207                | 10,081,409 | 407,754               |         | 507,256 | 67,612,931 |            |            |         |  |           |             |
| police villages at reduced rates          | 0                    | 1                         | 0        | 2 |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| farms at reduced rates                    | 0                    | 1                         | 0        | 3 |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Special area rates and police villages    |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 1                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Subtotal levied by mill rate              |                      |                           |          |   |   |                      |                                    |                      |                           |          | 1                    | 35,130,305                | 21,486,207 | 10,081,409            | 407,754 |         | 507,256    | 67,612,931 |            |         |  |           |             |
| (b) Other charges on tax bills            |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Share of telephone and telegraph taxation |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 1                         | 0        | 2                    |                           |            |                       |         |         | 1,399,781  |            |            |         |  |           |             |
| Local improvements                        |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 2                         | 0        |                      | 516,320                   |            |                       |         |         | 516,320    |            |            |         |  |           |             |
| Sewer and water service charges           |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 3                         | 0        |                      | 84,872                    |            |                       |         |         | 84,872     |            |            |         |  |           |             |
| Sewer and water connection charges        |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 4                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Fire service charges                      |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 5                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Minimum tax (differential only)           |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 6                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Municipal drainage charges                |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 7                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Garbage collection charges                |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 8                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Business improvement area                 |                      |                           |          |   |   | 0                    | 1                                  | 2                    | 9                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           |                      |                           |          |   |   | 0                    | 1                                  | 3                    | 0                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Subtotal special charges on tax bills     |                      |                           |          |   |   |                      |                                    |                      |                           |          | 3                    | 601,192                   | 1,399,781  |                       |         |         |            | 2,000,973  |            |         |  |           |             |
| Total own purposes taxation               |                      |                           |          |   |   |                      |                                    |                      |                           |          | 0                    | 1                         | 3          | 2                     | 0       | 4       | 35,731,497 | 22,885,988 | 10,081,409 | 407,754 |  | 507,256   | 69,613,904  |
| II. Upper tier purposes                   |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| (a) Levied by mill rate                   |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| General                                   | 0                    | 2                         | 0        | 1 | 0 | 503,787,956          | 261,905,781                        | 122,887,174          | 56.8038                   | 66.8280  | 28,617,070           | 17,502,640                | 8,212,304  | 332,156               |         | 413,210 | 55,077,380 |            |            |         |  |           |             |
| Special purposes                          |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 2                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 2                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 2                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 2                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           | 0                    | 2                         |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Subtotal levied by mill rate              |                      |                           |          |   |   |                      |                                    |                      |                           |          | 5                    | 28,617,070                | 17,502,640 | 8,212,304             | 332,156 |         | 413,210    | 55,077,380 |            |         |  |           |             |
| (b) Other charges on tax bills            |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Share of telephone and telegraph taxation |                      |                           |          |   |   | 0                    | 2                                  | 2                    | 1                         | 0        | 6                    |                           | 1,263,171  |                       |         |         | 1,263,171  |            |            |         |  |           |             |
| Local improvements                        |                      |                           |          |   |   | 0                    | 2                                  | 2                    | 2                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Sewer and water service charges           |                      |                           |          |   |   | 0                    | 2                                  | 2                    | 3                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Sewer and water connection charges        |                      |                           |          |   |   | 0                    | 2                                  | 2                    | 4                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Fire service charges                      |                      |                           |          |   |   | 0                    | 2                                  | 2                    | 5                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
|                                           |                      |                           |          |   |   | 0                    | 2                                  | 3                    | 0                         | 0        |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Subtotal special charges on tax bills     |                      |                           |          |   |   |                      |                                    |                      |                           |          | 7                    |                           | 1,263,171  |                       |         |         |            | 1,263,171  |            |         |  |           |             |
| Total upper tier taxation                 |                      |                           |          |   |   |                      |                                    |                      |                           |          | 0                    | 2                         | 3          | 2                     | 0       | 8       | 28,617,070 | 18,765,811 | 8,212,304  | 332,156 |  | 413,210   | 56,340,551  |
| III. School board purposes                |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Elementary public                         |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Board of Education for the                | 0                    | 3                         | 0        | 1 |   | 373,799,923          | 247,743,569                        | 117,621,172          | 58.2131                   | 68.4860  | 21,760,052           | 16,966,966                | 8,055,404  | 286,017               |         | 355,812 | 47,424,251 |            |            |         |  |           |             |
| City of Hamilton                          | 0                    | 3                         | 0        | 1 |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Share of telephone and telegraph taxation |                      |                           |          |   |   |                      |                                    |                      |                           |          | 0                    | 3                         | 2          | 1                     | 0       | 9       |            | 1,209,015  |            |         |  | 1,209,015 |             |
| Subtotal elementary public                |                      |                           |          |   |   |                      |                                    |                      |                           |          | 10                   | 21,760,052                | 18,175,981 | 8,055,404             | 286,017 |         | 355,812    | 48,633,266 |            |         |  |           |             |
| Elementary separate                       |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Hamilton-Wentworth Roman                  | 0                    | 4                         | 0        | 1 |   | 129,988,033          | 14,162,212                         | 5,266,002            | 58.2131                   | 68.4860  | 7,567,006            | 969,913                   | 360,647    | 54,380                |         | 67,650  | 9,019,596  |            |            |         |  |           |             |
| Catholic Separate School Board            | 0                    | 4                         | 0        | 1 |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Subtotal elementary separate              |                      |                           |          |   |   |                      |                                    |                      |                           |          | 11                   | 7,567,006                 | 969,913    | 360,647               | 54,380  |         | 67,650     | 9,019,596  |            |         |  |           |             |
| Secondary                                 |                      |                           |          |   |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Board of Education for the                | 0                    | 5                         | 0        | 1 |   | 503,787,956          | 261,905,781                        | 122,887,174          | 44.2715                   | 52.0841  | 22,303,449           | 13,641,127                | 6,400,468  | 258,875               |         | 322,046 | 42,925,965 |            |            |         |  |           |             |
| City of Hamilton                          | 0                    | 5                         | 0        | 1 |   |                      |                                    |                      |                           |          |                      |                           |            |                       |         |         |            |            |            |         |  |           |             |
| Share of telephone and telegraph taxation |                      |                           |          |   |   |                      |                                    |                      |                           |          | 0                    | 5                         | 2          | 1                     | 0       | 12      |            | 915,148    |            |         |  | 915,148   |             |
| Subtotal secondary                        |                      |                           |          |   |   |                      |                                    |                      |                           |          | 13                   | 22,303,449                | 14,556,275 | 6,400,468             | 258,875 |         | 322,046    | 43,841,113 |            |         |  |           |             |
| Total all school board taxation           |                      |                           |          |   |   |                      |                                    |                      |                           |          | 0                    | 6                         | 3          | 2                     | 0       | 14      | 51,630,507 | 33,702,169 | 14,816,519 | 599,272 |  | 745,508   | 101,493,975 |





ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTIONS

for the year ended December 31, 1984

Municipality

The City of Hamilton

3  
7

|                                           |    | Ontario<br>specific<br>grants | Canada<br>grants | other<br>municipalities-<br>grants, fees, and<br>service charges | fees, service<br>charges and<br>donations |
|-------------------------------------------|----|-------------------------------|------------------|------------------------------------------------------------------|-------------------------------------------|
|                                           |    | 1<br>\$                       | 2<br>\$          | 3<br>\$                                                          | 4<br>\$                                   |
| <b>General government</b>                 | 1  | 41,539                        | 24,905           | 152,609                                                          | 1,379,608                                 |
| <b>Protection to persons and property</b> |    |                               |                  |                                                                  |                                           |
| Fire                                      | 2  |                               |                  |                                                                  | 122,317                                   |
| Police                                    | 3  |                               |                  |                                                                  |                                           |
| Conservation authority                    | 4  |                               |                  |                                                                  |                                           |
| Protective inspection and control         | 5  |                               |                  |                                                                  | 3,353                                     |
|                                           | 6  |                               |                  |                                                                  |                                           |
| <b>Subtotal</b>                           | 7  |                               |                  |                                                                  | 125,670                                   |
| <b>Transportation services</b>            |    |                               |                  |                                                                  |                                           |
| Roadways                                  | 8  | 2,400,000                     |                  | 467,001                                                          | 481,532                                   |
| Winter control                            | 9  |                               |                  | 88,292                                                           |                                           |
| Transit                                   | 10 |                               |                  |                                                                  |                                           |
| Parking                                   | 11 |                               |                  |                                                                  |                                           |
| Street lighting                           | 12 |                               |                  |                                                                  |                                           |
| Air transportation                        | 13 |                               | 961,989          |                                                                  | 42,392                                    |
|                                           | 14 |                               |                  |                                                                  |                                           |
| <b>Subtotal</b>                           | 15 | 2,400,000                     | 961,989          | 555,293                                                          | 523,924                                   |
| <b>Environmental services</b>             |    |                               |                  |                                                                  |                                           |
| Sanitary sewer system                     | 16 |                               |                  |                                                                  |                                           |
| Storm sewer system                        | 17 |                               |                  |                                                                  |                                           |
| Waterworks system                         | 18 |                               |                  |                                                                  | 1,862                                     |
| Garbage collection                        | 19 |                               |                  |                                                                  |                                           |
| Garbage disposal                          | 20 |                               |                  |                                                                  |                                           |
| Pollution control                         | 21 | 10,000                        |                  |                                                                  |                                           |
|                                           | 22 |                               |                  |                                                                  |                                           |
| <b>Subtotal</b>                           | 23 | 10,000                        |                  |                                                                  | 1,862                                     |
| <b>Health services</b>                    |    |                               |                  |                                                                  |                                           |
| Public health services                    | 24 |                               |                  |                                                                  |                                           |
| Public health inspections and control     | 25 |                               |                  |                                                                  |                                           |
| Hospitals                                 | 26 |                               |                  |                                                                  |                                           |
| Ambulance services                        | 27 |                               |                  |                                                                  |                                           |
| Cemeteries                                | 28 |                               |                  |                                                                  | 578,604                                   |
|                                           | 29 |                               |                  |                                                                  |                                           |
| <b>Subtotal</b>                           | 30 |                               |                  |                                                                  | 578,604                                   |
| <b>Social and family services</b>         |    |                               |                  |                                                                  |                                           |
| General assistance                        | 31 |                               |                  |                                                                  |                                           |
| Assistance to aged persons                | 32 | 30,000                        |                  |                                                                  | 12,451                                    |
| Assistance to children                    | 33 |                               |                  |                                                                  |                                           |
| Day nurseries                             | 34 |                               |                  |                                                                  |                                           |
|                                           | 35 |                               |                  |                                                                  |                                           |
| <b>Subtotal</b>                           | 36 | 30,000                        |                  |                                                                  | 12,451                                    |
| <b>Recreation and cultural services</b>   |    |                               |                  |                                                                  |                                           |
| Parks and recreation                      | 37 | 15,000                        |                  |                                                                  | 2,536,241                                 |
| Libraries                                 | 38 | 707,769                       |                  | 77,495                                                           | 365,106                                   |
| Other cultural                            | 39 | 107,247                       |                  |                                                                  | 724,337                                   |
| <b>Subtotal</b>                           | 40 | 830,016                       |                  | 77,495                                                           | 3,625,684                                 |
| <b>Planning and development</b>           |    |                               |                  |                                                                  |                                           |
| Planning and zoning                       | 41 |                               |                  |                                                                  | 239,470                                   |
| Commercial and industrial                 | 42 |                               |                  |                                                                  | 326,971                                   |
| Residential development                   | 43 | 45,603                        | 76,040           |                                                                  | 23,095                                    |
| Agriculture and reforestation             | 44 |                               |                  |                                                                  | 76,610                                    |
| Tile drainage/shoreline assistance        | 45 |                               |                  |                                                                  |                                           |
|                                           | 46 |                               |                  |                                                                  |                                           |
| <b>Subtotal</b>                           | 47 | 45,603                        | 76,040           |                                                                  | 666,146                                   |
| Electricity                               | 48 |                               |                  |                                                                  |                                           |
| Gas                                       | 49 |                               |                  |                                                                  |                                           |
| Telephone                                 | 50 |                               |                  |                                                                  |                                           |
| <b>Total</b>                              | 51 | 3,357,158                     | 1,062,934        | 785,397                                                          | 6,913,949                                 |







ANALYSIS OF REVENUE FUND  
EXPENDITURES

for the year ended December 31, 1984

|                                       |    | salaries,<br>wages and<br>employee<br>benefits | net long term<br>debt charges | materials,<br>services,<br>rents and<br>financial<br>expenses | transfers<br>to own<br>funds | other<br>transfers | inter-<br>functional<br>transfers | total<br>expenditure |    |
|---------------------------------------|----|------------------------------------------------|-------------------------------|---------------------------------------------------------------|------------------------------|--------------------|-----------------------------------|----------------------|----|
|                                       |    | 1                                              | 2                             | 3                                                             | 4                            | 5                  | 6                                 | 7                    |    |
|                                       |    | \$                                             | \$                            | \$                                                            | \$                           | \$                 | \$                                | \$                   |    |
| General government                    | 1  | 8,771,917                                      | 307,280                       | 6,375,596                                                     | 3,541,417                    | 24,016             | (7,500)                           | 19,012,726           | 1  |
| Protection to persons and property    |    |                                                |                               |                                                               |                              |                    |                                   |                      |    |
| Fire                                  | 2  | 17,707,558                                     | 53,712                        | 1,685,263                                                     | 203,112                      | 5,487              | (457,381)                         | 19,197,751           | 2  |
| Police                                | 3  |                                                | 9,782                         |                                                               |                              |                    |                                   | 9,782                | 3  |
| Conservation authority                | 4  |                                                | 25,505                        |                                                               | 25,000                       |                    |                                   | 50,505               | 4  |
| Protective inspection and control     | 5  | 2,343,160                                      |                               | 624,153                                                       |                              |                    |                                   | 2,967,313            | 5  |
|                                       | 6  |                                                |                               |                                                               |                              |                    |                                   |                      | 6  |
| Subtotal                              | 7  | 20,050,718                                     | 88,999                        | 2,309,416                                                     | 228,112                      | 5,487              | (457,381)                         | 22,225,351           | 7  |
| Transportation services               |    |                                                |                               |                                                               |                              |                    |                                   |                      |    |
| Roadways                              | 8  | 5,899,591                                      | 1,539,447                     | 1,715,339                                                     | 4,543,394                    | 19,000             |                                   | 13,716,771           | 8  |
| Winter control                        | 9  | 822,004                                        |                               | 838,814                                                       |                              |                    |                                   | 1,660,818            | 9  |
| Transit                               | 10 |                                                |                               |                                                               |                              |                    |                                   |                      | 10 |
| Parking                               | 11 | 595,444                                        | 187,069                       | 748,546                                                       | 537,012                      | 12,517             |                                   | 2,080,588            | 11 |
| Street lighting                       | 12 | 33,904                                         |                               | 2,279,151                                                     |                              |                    |                                   | 2,313,055            | 12 |
| Air transportation                    | 13 | 332,170                                        |                               | 345,466                                                       |                              | 21,993             | 464,881                           | 1,164,510            | 13 |
|                                       | 14 |                                                |                               |                                                               |                              |                    |                                   |                      | 14 |
| Subtotal                              | 15 | 7,683,113                                      | 1,726,516                     | 5,927,316                                                     | 5,080,406                    | 53,510             | 464,881                           | 20,935,742           | 15 |
| Environmental services                |    |                                                |                               |                                                               |                              |                    |                                   |                      |    |
| Sanitary sewer system                 | 16 | 42,324                                         | 199,183                       | 2,703                                                         |                              |                    |                                   | 244,210              | 16 |
| Storm sewer system                    | 17 |                                                |                               |                                                               |                              |                    |                                   |                      | 17 |
| Waterworks system                     | 18 | 7,852                                          |                               | 39,025                                                        |                              |                    |                                   | 46,877               | 18 |
| Garbage collection                    | 19 | 2,911,421                                      |                               | 1,271,928                                                     |                              |                    |                                   | 4,183,349            | 19 |
| Garbage disposal                      | 20 |                                                |                               |                                                               |                              |                    |                                   |                      | 20 |
| Pollution control                     | 21 |                                                |                               | 78,931                                                        |                              |                    |                                   | 78,931               | 21 |
|                                       | 22 |                                                |                               |                                                               |                              |                    |                                   |                      | 22 |
| Subtotal                              | 23 | 2,961,597                                      | 199,183                       | 1,392,587                                                     |                              |                    |                                   | 4,553,367            | 23 |
| Health services                       |    |                                                |                               |                                                               |                              |                    |                                   |                      |    |
| Public health services                | 24 |                                                |                               |                                                               |                              |                    |                                   |                      | 24 |
| Public health inspections and control | 25 |                                                |                               |                                                               |                              |                    |                                   |                      | 25 |
| Hospitals                             | 26 |                                                | 17,470                        |                                                               |                              |                    |                                   | 17,470               | 26 |
| Ambulance services                    | 27 |                                                |                               |                                                               |                              |                    |                                   |                      | 27 |
| Cemeteries                            | 28 | 1,613,453                                      |                               | 380,183                                                       | 67,802                       |                    |                                   | 2,061,438            | 28 |
|                                       | 29 |                                                |                               |                                                               |                              |                    |                                   |                      | 29 |
| Subtotal                              | 30 | 1,613,453                                      | 17,470                        | 380,183                                                       | 67,802                       |                    |                                   | 2,078,908            | 30 |
| Social and family services            |    |                                                |                               |                                                               |                              |                    |                                   |                      |    |
| General assistance                    | 31 |                                                |                               | 255,465                                                       |                              | 2,250              |                                   | 257,715              | 31 |
| Assistance to aged persons            | 32 | 94,835                                         | 34,532                        | 2,993,080                                                     |                              | 723,826            |                                   | 3,846,273            | 32 |
| Assistance to children                | 33 |                                                |                               | 506                                                           |                              | 173,142            |                                   | 173,648              | 33 |
| Day nurseries                         | 34 |                                                |                               |                                                               |                              |                    |                                   |                      | 34 |
|                                       | 35 |                                                |                               |                                                               |                              |                    |                                   |                      | 35 |
| Subtotal                              | 36 | 94,835                                         | 34,532                        | 3,249,051                                                     |                              | 899,218            |                                   | 4,277,636            | 36 |
| Recreation and cultural services      |    |                                                |                               |                                                               |                              |                    |                                   |                      |    |
| Parks and recreation                  | 37 | 8,686,259                                      | 609,961                       | 4,945,225                                                     | 3,880,860                    | 265,388            |                                   | 18,387,693           | 37 |
| Libraries                             | 38 | 6,229,240                                      | 1,536,676                     | 2,978,182                                                     | 953,276                      |                    |                                   | 11,697,374           | 38 |
| Other cultural                        | 39 | 1,442,422                                      | 768,223                       | 1,129,912                                                     | 87,897                       | 298,467            |                                   | 3,726,921            | 39 |
| Subtotal                              | 40 | 16,357,921                                     | 2,914,860                     | 9,053,319                                                     | 4,922,033                    | 563,855            |                                   | 33,811,988           | 40 |
| Planning and development              |    |                                                |                               |                                                               |                              |                    |                                   |                      |    |
| Planning and zoning                   | 41 | 304,210                                        |                               | 1,270,181                                                     |                              |                    |                                   | 1,574,391            | 41 |
| Commercial and industrial             | 42 | 1,023,086                                      | 2,618,676                     | 262,111                                                       | 265,448                      |                    |                                   | 4,169,321            | 42 |
| Residential development               | 43 | 323,492                                        | 67,129                        | 4,905                                                         | 878                          |                    |                                   | 396,404              | 43 |
| Agriculture and reforestation         | 44 | 562,627                                        |                               | 283,593                                                       |                              |                    |                                   | 846,220              | 44 |
| Tile drainage/shoreline assistance    | 45 |                                                |                               |                                                               |                              |                    |                                   |                      | 45 |
|                                       | 46 |                                                |                               |                                                               |                              |                    |                                   |                      | 46 |
| Subtotal                              | 47 | 2,213,415                                      | 2,685,805                     | 1,820,790                                                     | 266,326                      |                    |                                   | 6,986,336            | 47 |
| Electricity                           | 48 |                                                |                               |                                                               |                              |                    |                                   |                      | 48 |
| Gas                                   | 49 |                                                |                               |                                                               |                              |                    |                                   |                      | 49 |
| Telephone                             | 50 |                                                |                               |                                                               |                              |                    |                                   |                      | 50 |
| Total                                 | 51 | 59,746,969                                     | 7,974,645                     | 30,508,258                                                    | 14,106,096                   | 1,546,086          | -                                 | 113,882,054          | 51 |

|                      |
|----------------------|
| Municipality         |
| The City of Hamilton |

|                                                                                                                                                                                          |    |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
|                                                                                                                                                                                          |    | 8<br>\$ |
| Total of column 2 includes:                                                                                                                                                              |    |         |
| Payments to Ontario in respect of Down-<br>town Revitalization Program loans                                                                                                             | 81 |         |
| Accrued interest (enter an amount only<br>if the change to the accrual basis<br>was made in this reporting year)                                                                         | 82 |         |
| Interest portion of transit debt charges<br>included on line 10                                                                                                                          | 83 |         |
| Total of column 3 includes:                                                                                                                                                              |    |         |
| Ministry of the Environment                                                                                                                                                              |    |         |
| Provincial projects service charges                                                                                                                                                      |    |         |
| —water                                                                                                                                                                                   | 52 |         |
| —sewer                                                                                                                                                                                   | 53 |         |
| Provincial projects frontage and<br>connection charges—water                                                                                                                             | 57 |         |
| —sewer                                                                                                                                                                                   | 58 |         |
| Joint projects operating charges                                                                                                                                                         |    |         |
| —water                                                                                                                                                                                   | 54 |         |
| —sewer                                                                                                                                                                                   | 55 |         |
| O.P.P. policing contracts                                                                                                                                                                | 56 |         |
| Short term interest costs                                                                                                                                                                | 60 |         |
| Total of column 5 includes:                                                                                                                                                              |    |         |
| Grants to charitable and non-profit<br>organizations                                                                                                                                     | 62 | 899,544 |
| Grants to universities and colleges                                                                                                                                                      | 63 | 50,000  |
| Contributions to UNCONSOLIDATED<br>joint local boards                                                                                                                                    |    |         |
| Health unit                                                                                                                                                                              | 64 |         |
| District welfare board                                                                                                                                                                   | 65 |         |
| Home for the aged                                                                                                                                                                        | 66 |         |
| Recreation board(s)                                                                                                                                                                      | 67 |         |
| Fire area board                                                                                                                                                                          | 68 |         |
| Suburban roads commission                                                                                                                                                                | 69 |         |
| Senior Citizens' Tax Credit                                                                                                                                                              | 70 | 584,025 |
| Urban Renewal Partnership                                                                                                                                                                | 71 | 12,517  |
| Line 1 of column 7 includes:                                                                                                                                                             |    |         |
| Members of council                                                                                                                                                                       | 71 | 490,747 |
| Line 51 of column 7 includes:                                                                                                                                                            |    |         |
| Payments in respect of long term com-<br>mitments and liabilities financed<br>from revenue, as approved by the<br>Ontario Municipal Board. Exclude<br>debt charges reported in column 2. | 73 | 50,000  |





for the year ended December 31, 1984

The City of Hamilton

|                                                                                              |    | 1<br>\$      |
|----------------------------------------------------------------------------------------------|----|--------------|
| <b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b> | 1  | (5,110,930)  |
| <b>Sources of financing</b>                                                                  |    |              |
| <b>Contributions from own funds</b>                                                          |    |              |
| Revenue fund                                                                                 | 2  | 4,210,952    |
| Reserves and reserve funds                                                                   | 3  | 16,341,680   |
| Subtotal                                                                                     | 4  | 20,552,632   |
| <b>Long term liabilities incurred</b>                                                        |    |              |
| Central Mortgage and Housing Corporation                                                     | 5  |              |
| Ontario Universities and Education Capital Aid Corporations                                  | 6  |              |
| Ontario Municipal Improvement Corporation                                                    | 7  |              |
| Ontario Housing Action Program                                                               | 8  |              |
| Downtown Revitalization Program                                                              | 9  |              |
| Other Ontario housing programs                                                               | 10 |              |
| Ministry of the Environment                                                                  | 11 |              |
| Tile drainage and shoreline property assistance programs                                     | 12 |              |
| The Public                                                                                   |    |              |
| Serial debentures                                                                            | 13 | 10,267,000   |
| Sinking fund debentures                                                                      | 14 |              |
| .                                                                                            | 15 |              |
| .                                                                                            | 16 |              |
| .                                                                                            | 17 |              |
| Subtotal*                                                                                    | 18 | 10,267,000   |
| <b>Grants and loan forgiveness</b>                                                           |    |              |
| Ontario                                                                                      | 20 | 5,527,364    |
| Canada                                                                                       | 21 | 525,486      |
| Other municipalities                                                                         | 22 | 96           |
| Subtotal                                                                                     | 23 | 6,052,946    |
| <b>Other financing</b>                                                                       |    |              |
| Prepaid special charges                                                                      | 24 | 165,648      |
| Proceeds from sale of fixed assets                                                           | 25 | 101,279      |
| Investment income                                                                            |    |              |
| From own funds                                                                               | 26 |              |
| Other                                                                                        | 27 |              |
| Donations                                                                                    | 28 | 122          |
| Lot levies and subdivider contributions                                                      | 29 |              |
| Recovery of Costs                                                                            | 30 | 317,557      |
| .                                                                                            | 31 |              |
| Subtotal                                                                                     | 32 | 584,606      |
| <b>Total sources of financing</b>                                                            | 33 | 37,457,184   |
| <b>Applications</b>                                                                          |    |              |
| <b>Own expenditures</b>                                                                      |    |              |
| Short term interest costs                                                                    | 34 |              |
| Other                                                                                        | 35 | 33,708,553   |
| Subtotal                                                                                     | 36 | 33,708,553   |
| <b>Transfers of proceeds from long term liabilities to:</b>                                  |    |              |
| Other municipalities                                                                         | 37 |              |
| Unconsolidated local boards                                                                  | 38 |              |
| Individuals                                                                                  | 39 |              |
| Subtotal                                                                                     | 40 |              |
| <b>Transfers to reserves, reserve funds and the revenue fund</b>                             | 41 | 1,874,124    |
| <b>Total applications</b>                                                                    | 42 | 35,582,677   |
| <b>Unfinanced capital outlay (Unexpended capital financing) at the end of the year</b>       | 43 | (6,985,437)  |
| <b>Amount reported in line 43 analysed as follows:</b>                                       |    |              |
| Unapplied capital receipts                                                                   | 44 | (10,634,425) |
| To be recovered from:                                                                        |    |              |
| —taxation or user charges within term of council                                             | 45 |              |
| —proceeds from long term liabilities                                                         | 46 | 2,300,778    |
| —transfers from reserves and reserve funds                                                   | 47 | 1,269,458    |
| —other (specify) - Receivables                                                               | 48 | 78,752       |
| Total unfinanced capital outlay (unexpended capital financing)                               | 49 | (6,985,437)  |
| *amount in line 18 raised on behalf of other municipalities                                  | 19 |              |





ANALYSIS OF CAPITAL GRANTS  
AND OWN EXPENDITURES

for the year ended December 31, 1984

Municipality

The City of Hamilton

| CAPITAL GRANTS                        |                   |                  |                         | TOTAL<br>OWN<br>EXPENDITURES |
|---------------------------------------|-------------------|------------------|-------------------------|------------------------------|
|                                       | Ontario<br>grants | Canada<br>grants | Other<br>municipalities |                              |
|                                       | 1<br>\$           | 2<br>\$          | 3<br>\$                 | 4<br>\$                      |
| General government                    | 1                 | 25,744           |                         | 278,524                      |
| Protection to persons and property    |                   |                  |                         |                              |
| Fire                                  | 2                 | 1,664            |                         | 33,008                       |
| Police                                | 3                 |                  |                         |                              |
| Conservation authority                | 4                 |                  |                         |                              |
| Protective inspection and control     | 5                 |                  |                         |                              |
| Unclassified - Flood Control          | 6                 |                  |                         | 33                           |
| Subtotal                              | 7                 | 1,664            |                         | 33,041                       |
| Transportation services               |                   |                  |                         |                              |
| Roadways                              | 8                 | 3,641,600        | 22,048                  | 7,358,556                    |
| Winter control                        | 9                 | 50,346           | 107,925                 | 220,960                      |
| Transit                               | 10                |                  |                         |                              |
| Parking                               | 11                |                  |                         | 3,492,428                    |
| Street lighting                       | 12                |                  |                         |                              |
| Air transportation                    | 13                |                  |                         |                              |
| Other - Harbour                       | 14                |                  | 1,167                   | 33,818                       |
| Subtotal                              | 15                | 3,691,946        | 131,140                 | 11,105,762                   |
| Environmental services                |                   |                  |                         |                              |
| Sanitary sewer system                 | 16                |                  |                         | 18,925                       |
| Storm sewer system                    | 17                |                  |                         |                              |
| Waterworks system                     | 18                |                  |                         | 10,218                       |
| Garbage collection                    | 19                |                  |                         | 43,451                       |
| Garbage disposal                      | 20                |                  |                         |                              |
| Pollution control                     | 21                |                  |                         |                              |
| Subtotal                              | 23                |                  |                         | 72,594                       |
| Health services                       |                   |                  |                         |                              |
| Public health services                | 24                |                  |                         |                              |
| Public health inspections and control | 25                |                  |                         |                              |
| Hospitals                             | 26                |                  |                         |                              |
| Ambulance services                    | 27                |                  |                         |                              |
| Cemeteries                            | 28                | 49,920           |                         | 118,176                      |
| Subtotal                              | 30                | 49,920           |                         | 118,176                      |
| Social and family services            |                   |                  |                         |                              |
| General assistance                    | 31                | 10,608           |                         | 5,629                        |
| Assistance to aged persons            | 32                |                  |                         |                              |
| Assistance to children                | 33                |                  |                         |                              |
| Day nurseries                         | 34                |                  |                         |                              |
| Subtotal                              | 36                | 10,608           |                         | 5,629                        |
| Recreation and cultural services      |                   |                  |                         |                              |
| Parks and recreation                  | 37                | 1,026,952        | 291,065                 | 17,943,966                   |
| Libraries                             | 38                | 158,114          | 100,453                 | 231,399                      |
| Other cultural                        | 39                | 77,034           | 23,942                  | 192,696                      |
| Subtotal                              | 40                | 1,262,100        | 415,460                 | 18,368,061                   |
| Planning and development              |                   |                  |                         |                              |
| Planning and zoning                   | 41                |                  |                         |                              |
| Commercial and industrial             | 42                | (27,767)         | (39,183)                | 96                           |
| Residential development               | 43                | 513,149          | 18,069                  | 904,063                      |
| Agriculture and reforestation         | 44                |                  |                         |                              |
| Tile drainage/shoreline assistance    | 45                |                  |                         |                              |
| Subtotal                              | 47                | 485,382          | (21,114)                | 96                           |
| Electricity                           | 48                |                  |                         |                              |
| Gas                                   | 49                |                  |                         |                              |
| Telephone                             | 50                |                  |                         |                              |
| Total                                 | 51                | 5,527,364        | 525,486                 | 96                           |
|                                       |                   |                  |                         | 33,708,553                   |





ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

as at December 31, 1984

Municipality

The City of Hamilton

|                                           |    | 1<br>\$    |
|-------------------------------------------|----|------------|
| <b>General government</b>                 | 1  | 1,821,000  |
| <b>Protection to persons and property</b> |    |            |
| Fire                                      | 2  | 810,034    |
| Police                                    | 3  |            |
| Conservation authority                    | 4  |            |
| Protective inspection and control         | 5  | 116,000    |
|                                           | 6  |            |
| Subtotal                                  | 7  | 926,034    |
| <b>Transportation services</b>            |    |            |
| Roadways                                  | 8  | 4,792,854  |
| Winter control                            | 9  |            |
| Transit                                   | 10 |            |
| Parking                                   | 11 | 838,500    |
| Street lighting                           | 12 |            |
| Air transportation                        | 13 |            |
|                                           | 14 |            |
| Subtotal                                  | 15 | 5,631,354  |
| <b>Environmental services</b>             |    |            |
| Sanitary sewer system                     | 16 | 498,682    |
| Storm sewer system                        | 17 |            |
| Waterworks system                         | 18 |            |
| Garbage collection                        | 19 |            |
| Garbage disposal                          | 20 |            |
| Pollution control                         | 21 |            |
|                                           | 22 |            |
| Subtotal                                  | 23 | 498,682    |
| <b>Health services</b>                    |    |            |
| Public health services                    | 24 |            |
| Public health inspections and control     | 25 |            |
| Hospitals                                 | 26 | 109,000    |
| Ambulance services                        | 27 |            |
| Cemeteries                                | 28 |            |
|                                           | 29 |            |
| Subtotal                                  | 30 | 109,000    |
| <b>Social and family services</b>         |    |            |
| General assistance                        | 31 |            |
| Assistance to aged persons                | 32 | 194,000    |
| Assistance to children                    | 33 |            |
| Day nurseries                             | 34 |            |
|                                           | 35 |            |
| Subtotal                                  | 36 | 194,000    |
| <b>Recreation and cultural services</b>   |    |            |
| Parks and recreation                      | 37 | 8,096,073  |
| Libraries                                 | 38 | 8,754,170  |
| Other cultural                            | 39 | 3,847,244  |
| Subtotal                                  | 40 | 20,697,487 |
| <b>Planning and development</b>           |    |            |
| Planning and zoning                       | 41 |            |
| Commercial and industrial                 | 42 | 14,772,373 |
| Residential development                   | 43 | 1,976,000  |
| Agriculture and reforestation             | 44 |            |
| Tile drainage/shoreline assistance        | 45 |            |
|                                           | 46 |            |
| Subtotal                                  | 47 | 16,748,373 |
| Electricity                               | 48 |            |
| Gas                                       | 49 |            |
| Telephone                                 | 50 |            |
| <b>Total</b>                              | 51 | 46,625,930 |







ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

for the year ended December 31, 1984

Municipality

The City of Hamilton

8  
12

|                                                                                               |           | 1<br>\$           |
|-----------------------------------------------------------------------------------------------|-----------|-------------------|
| <b>1. Calculation of debt burden of the municipality</b>                                      |           |                   |
| All debt issued by the municipality, predecessor municipalities and consolidated entities     |           |                   |
| : To Ontario and agencies                                                                     | 1         | 15,239,721        |
| : To Canada and agencies                                                                      | 2         | 8,434,767         |
| : To other                                                                                    | 3         | 31,574,000        |
| Subtotal                                                                                      | 4         | 55,248,488        |
| Plus: All debt assumed by the municipality from others                                        | 5         | 40,537,573        |
| Less: All debt assumed by others                                                              |           |                   |
| : Ontario                                                                                     | 6         | 18,092            |
| : Schoolboards                                                                                | 7         | 7,515,170         |
| : Other municipalities                                                                        | 8         | 41,626,869        |
| Subtotal                                                                                      | 9         | 49,160,131        |
| Less: Ministry of the Environment debt retirement funds                                       |           |                   |
| —sewer                                                                                        | 10        |                   |
| —water                                                                                        | 11        |                   |
| Own sinking funds (actual balances)                                                           |           |                   |
| —general municipal                                                                            | 12        |                   |
| —enterprises and other                                                                        | 13        |                   |
| Subtotal                                                                                      | 14        |                   |
| <b>Total</b>                                                                                  | <b>15</b> | <b>46,625,930</b> |
| Sinking fund debentures                                                                       | 16        |                   |
| Installment (serial) debentures                                                               | 17        |                   |
| Long term bank loans                                                                          | 18        |                   |
| Lease purchase agreements                                                                     | 19        |                   |
| Mortgages                                                                                     | 20        |                   |
| Ontario Hydro time payment liabilities                                                        | 21        |                   |
| Ministry of the Environment                                                                   | 22        |                   |
| .                                                                                             | 23        |                   |
| .                                                                                             | 24        |                   |
| <b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>             |           |                   |
| U.S. dollars— par value in U.S. dollars included in Line 15                                   | 25        | 117,182           |
| — Canadian dollar equivalent                                                                  | 26        | 155,735           |
| Other —Canadian dollar equivalent included in line 15 above                                   | 27        |                   |
| —par value of this amount in _____                                                            | 28        |                   |
| <b>3. Interest earned on sinking funds and debt retirement funds during the year</b>          |           |                   |
| Own funds                                                                                     | 29        |                   |
| Ministry of the Environment—sewer                                                             | 30        |                   |
| —water                                                                                        | 31        |                   |
| <b>4. Actuarial balance of own sinking funds at year end</b>                                  |           |                   |
| 32                                                                                            |           |                   |
| <b>5. Long term commitments and contingencies at year end</b>                                 |           |                   |
| Total liability for accumulated sick pay credits                                              | 33        | 9,700,128         |
| Total liability under OMERS plans                                                             |           |                   |
| —initial unfunded (payable over _____ years) (number of employees _____)                      | 34        |                   |
| —actuarial deficiency (payable over _____ years)                                              | 35        |                   |
| Total liability for own pension funds                                                         |           |                   |
| —initial unfunded (payable over _____ years) (number of employees _____)                      | 36        |                   |
| —actuarial deficiency (payable over _____ years)                                              | 37        |                   |
| Outstanding loans guaranteed (payable over _____ years)                                       | 38        |                   |
| Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board |           |                   |
| —hospital support                                                                             | 39        |                   |
| —university support                                                                           | 40        |                   |
| —leases and other agreements                                                                  | 41        | 50,000            |
| Other (specify) .                                                                             | 42        |                   |
| .                                                                                             | 43        |                   |
| .                                                                                             | 44        |                   |
| <b>Total</b>                                                                                  | <b>45</b> | <b>9,750,128</b>  |

**6. Ministry of the Environment Provincial Projects**

|                                            | accumulated<br>surplus (deficit) | total outstanding<br>capital obligation | debt<br>charges |
|--------------------------------------------|----------------------------------|-----------------------------------------|-----------------|
|                                            | 1<br>\$                          | 2<br>\$                                 | 3<br>\$         |
| Water projects —for this municipality only | 46                               |                                         |                 |
| —share of integrated project(s)            | 47                               |                                         |                 |
| Sewer projects —for this municipality only | 48                               |                                         |                 |
| —share of integrated project(s)            | 49                               |                                         |                 |

**7. 1984 Debt charges**

|                                              |           | principal<br>1<br>\$ | interest<br>2<br>\$ |
|----------------------------------------------|-----------|----------------------|---------------------|
| Recovered from the consolidated revenue fund |           |                      |                     |
| —general tax rates                           | 50        | 3,143,426            | 3,981,145           |
| —special area rates and special charges      | 51        |                      |                     |
| —benefitting landowners                      | 52        | 411,920              | 265,840             |
| —user rates (consolidated entities)          | 53        | 101,500              | 70,814              |
| Recovered from reserve funds                 | 54        | 30,000               | 19,050              |
| Recovered from unconsolidated entities       |           |                      |                     |
| —hydro                                       | 55        |                      |                     |
| —gas and telephone                           | 57        |                      |                     |
| —                                            | 56        |                      |                     |
| —                                            | 58        |                      |                     |
| —                                            | 59        |                      |                     |
| <b>Total</b>                                 | <b>78</b> | <b>3,686,846</b>     | <b>4,336,849</b>    |

**8. Future principal and interest payments on existing net debt**

|                                            |           | recoverable from the<br>consolidated revenue fund |                   | recoverable from<br>reserve funds |               | recoverable from<br>unconsolidated entities |          |
|--------------------------------------------|-----------|---------------------------------------------------|-------------------|-----------------------------------|---------------|---------------------------------------------|----------|
|                                            |           | principal                                         | interest          | principal                         | interest      | principal                                   | interest |
|                                            |           | 1<br>\$                                           | 2<br>\$           | 3<br>\$                           | 4<br>\$       | 5<br>\$                                     | 6<br>\$  |
| 1985                                       | 60        | 4,513,589                                         | 5,360,803         | 33,000                            | 16,335        |                                             |          |
| 1986                                       | 61        | 4,334,546                                         | 4,889,914         | 36,000                            | 13,343        |                                             |          |
| 1987                                       | 62        | 4,048,976                                         | 4,426,972         | 40,000                            | 10,072        |                                             |          |
| 1988                                       | 63        | 4,020,150                                         | 3,981,927         | 43,000                            | 6,443         |                                             |          |
| 1989                                       | 64        | 4,020,563                                         | 3,526,910         | 26,000                            | 2,535         |                                             |          |
| 1990-1994                                  | 65        | 18,890,899                                        | 10,646,182        |                                   |               |                                             |          |
| 1995-1999                                  | 66        | 6,619,207                                         | 1,592,964         |                                   |               |                                             |          |
| 2000-2004                                  | 67        |                                                   |                   |                                   |               |                                             |          |
| 2005 onwards                               | 68        |                                                   |                   |                                   |               |                                             |          |
| Interest to be earned<br>on sinking funds* | 69        |                                                   |                   |                                   |               |                                             |          |
| Downtown revital-<br>ization program       | 70        |                                                   |                   |                                   |               |                                             |          |
| <b>Total</b>                               | <b>71</b> | <b>46,447,930</b>                                 | <b>34,425,672</b> | <b>178,000</b>                    | <b>48,728</b> |                                             |          |

\*includes interest to be earned on Ministry of the Environment debt retirement funds

**9. Future principal payments on expected new debt**

|              |           | 1<br>\$          |
|--------------|-----------|------------------|
| 1985         | 72        | -                |
| 1986         | 73        | 1,540,000        |
| 1987         | 74        | 1,962,000        |
| 1988         | 75        | 2,574,000        |
| 1989         | 76        | 3,284,000        |
| <b>Total</b> | <b>77</b> | <b>9,360,000</b> |

**10. Other notes (attach supporting schedule as required)**







|                                                       |    | balance at<br>beginning<br>of year | amounts<br>requisitioned | supplementary<br>taxes | total<br>expended                                | amount<br>levied  | telephone<br>and<br>telegraph<br>taxation | share of<br>Provincial<br>grants          | share of<br>payments<br>in lieu of<br>taxes | other                                            | total<br>raised | balance<br>at end<br>of year |
|-------------------------------------------------------|----|------------------------------------|--------------------------|------------------------|--------------------------------------------------|-------------------|-------------------------------------------|-------------------------------------------|---------------------------------------------|--------------------------------------------------|-----------------|------------------------------|
| UPPER TIER                                            |    | 1                                  | 2                        | 3                      | 4                                                | 5                 | 6                                         | 8                                         | 9                                           | 10                                               | 12              | 11                           |
| Included in general mill rate for upper tier purposes |    | \$                                 | \$                       | \$                     | \$                                               | \$                | \$                                        | \$                                        | \$                                          | \$                                               | \$              | \$                           |
| General requisition                                   | 1  |                                    | 48,391,198               | 745,366                | 49,136,564                                       |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Special purpose requisitions                          |    |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Water rate                                            | 2  |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Transit rate                                          | 3  |                                    | 7,879,208                |                        | 7,879,208                                        |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Sewer rate                                            | 4  |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Library rate                                          | 5  |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Road rate                                             | 6  |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Storm Levy                                            | 7  |                                    | 3,201,240                |                        | 3,201,240                                        |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 8  |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 9  |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 10 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Sub total levied by mill rate—general                 | 11 | 18,969                             | 59,471,646               | 745,366                | 60,217,012                                       | 55,077,380        | 1,263,171                                 |                                           | 3,689,043                                   | -                                                | 60,029,594      | (168,449)                    |
| Special purpose requisitions                          |    |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Water                                                 | 12 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Transit                                               | 13 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Sewer                                                 | 14 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Library                                               | 15 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 16 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 17 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Sub total levied by mill rate—special areas           | 18 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Special charges                                       | 19 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Direct water billings                                 | 20 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Sewer surcharge on direct water billings              | 21 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Total region or county                                | 22 | 18,969                             | 59,471,646               | 745,366                | 60,217,012                                       | 55,077,380        | 1,263,171                                 |                                           | 3,689,043                                   |                                                  | 60,029,594      | (168,449)                    |
| SCHOOL BOARDS                                         |    | balance at<br>beginning<br>of year | amounts<br>requisitioned | supplementary<br>taxes | pupils'<br>fees, share<br>of trailer<br>licences | total<br>expended | amount<br>levied                          | telephone<br>and<br>telegraph<br>taxation | share of<br>payments<br>in lieu of<br>taxes | pupils'<br>fees, share<br>of trailer<br>licences | total<br>raised | balance<br>at end<br>of year |
|                                                       |    | 1                                  | 2                        | 3                      | 4                                                | 5                 | 6                                         | 7                                         | 8                                           | 9                                                | 10              | 11                           |
|                                                       |    | \$                                 | \$                       | \$                     | \$                                               | \$                | \$                                        | \$                                        | \$                                          | \$                                               | \$              | \$                           |
| Elementary public - Board of Education                | 23 | (82,088)                           | 48,895,396               | 641,829                |                                                  | 49,537,225        | 47,424,251                                | 1,209,015                                 | 929,026                                     |                                                  | 49,562,292      | (57,021)                     |
| for the City of Hamilton                              | 24 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 25 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 26 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 27 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Elementary separate - Hamilton-Wentworth              | 28 | (11,012)                           | 9,071,074                | 122,030                |                                                  | 9,193,104         | 9,019,596                                 |                                           | 176,635                                     |                                                  | 9,196,231       | (7,885)                      |
| Roman Catholic Separate School Board                  | 29 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 30 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 31 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Secondary - Board of Education for the                | 32 | (66,983)                           | 44,083,429               | 580,921                |                                                  | 44,664,350        | 42,925,965                                | 915,148                                   | 840,861                                     |                                                  | 44,681,974      | (49,359)                     |
| City of Hamilton                                      | 33 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 34 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| .                                                     | 35 |                                    |                          |                        |                                                  |                   |                                           |                                           |                                             |                                                  |                 |                              |
| Total school boards                                   | 36 | (160,083)                          | 102,049,899              | 1,344,780              |                                                  | 103,394,679       | 99,369,812                                | 2,124,163                                 | 1,946,522                                   |                                                  | 103,440,497     | (114,265)                    |





CONTINUITY OF RESERVES  
AND RESERVE FUNDS

for the year ended December 31, 1984

Municipality

The City of Hamilton

10  
15

|                                                                             |    | 1<br>\$    |
|-----------------------------------------------------------------------------|----|------------|
| <b>Balance at beginning of year</b>                                         | 1  | 49,352,502 |
| <b>Revenues</b>                                                             |    |            |
| Contributions from revenue fund                                             | 2  | 9,895,144  |
| Contributions from capital fund                                             | 3  | 1,845,878  |
| Lot levies and subdivider contributions                                     | 4  | 605,761    |
| Investment income—from own funds                                            | 5  | 2,495,731  |
| —other                                                                      | 6  |            |
| Ontario Home Renewal Plan—grants                                            | 7  |            |
| —interest earned on loans                                                   | 8  | 63,202     |
| Proceeds from sale of equipment, fees, permits, etc.                        | 9  | 19,386     |
| Sale of Lands                                                               | 10 | 396,101    |
| Grants - Ontario                                                            | 11 | 3,011,319  |
| Other                                                                       | 12 | 951,593    |
| <b>Total revenue</b>                                                        | 13 | 19,284,115 |
| <b>Expenditures</b>                                                         |    |            |
| Transferred to capital fund                                                 | 14 | 16,341,680 |
| Transferred to revenue fund                                                 | 15 | 1,848,851  |
| Charges for long term liabilities—principal and interest                    | 16 | 49,050     |
| Ontario Home Renewal Plan—loans forgiven                                    | 18 | 132,856    |
| —direct charge for administration                                           | 19 | 15,446     |
| Purchase of property, equipment and vehicles                                | 20 | 1,857,001  |
|                                                                             | 21 | 2,615,728  |
| <b>Total expenditure</b>                                                    | 22 | 22,860,612 |
| <b>Balance at end of year for:</b>                                          |    |            |
| Reserves                                                                    | 23 | 31,931,576 |
| Reserve Funds                                                               | 24 | 13,844,429 |
| <b>Total</b>                                                                | 25 | 45,776,005 |
| analysed as follows:                                                        |    |            |
| Working funds                                                               | 26 | 9,078,278  |
| Contingencies                                                               | 27 | 1,559,082  |
| Ministry of the Environment fund for renewals, etc.                         |    |            |
| —sewer                                                                      | 28 |            |
| —water                                                                      | 29 |            |
| Replacement of equipment                                                    | 30 | 4,909,543  |
| Sick leave                                                                  | 31 | 1,807,890  |
| Insurance                                                                   | 32 | 530,827    |
| Workmen's compensation                                                      | 33 | 404,873    |
| Capital expenditure—general administration                                  | 34 | 516,373    |
| —roads                                                                      | 35 |            |
| —sanitary and storm sewers                                                  | 36 |            |
| —library and other recreation                                               | 37 | 6,641,395  |
| —water                                                                      | 38 |            |
| —transit                                                                    | 39 |            |
| —housing                                                                    | 40 | 1,190,737  |
| —industrial development                                                     | 41 | 314,303    |
| —other and unspecified                                                      | 42 | 1,351,133  |
| Ontario Home Renewal Plan*                                                  | 43 | 2,934,427  |
| Lot levies and subdivider contributions                                     | 44 |            |
| Parking revenues                                                            | 45 | 1,038,175  |
| Recreational land (The Planning Act)                                        | 46 | 1,237,114  |
| Debenture repayment                                                         | 47 | 4,209,920  |
| Exchange rate stabilization                                                 | 48 | 75,558     |
| Waterworks current purposes                                                 | 49 |            |
| Transit current purposes                                                    | 50 |            |
| Library current purposes                                                    | 51 | 211,357    |
| Hamilton Convention Centre                                                  | 52 | 402,044    |
| Hamilton Performing Arts                                                    | 53 | 39,650     |
| Repairs                                                                     | 54 | 718,675    |
| Property Purchase                                                           | 55 | 6,093,006  |
| Hamilton Rehabilitation Loan Program                                        | 56 | 511,645    |
|                                                                             | 57 |            |
| <b>Total</b>                                                                | 58 | 45,776,005 |
| *amount in the Ontario Home Renewal Plan (line 43) out in outstanding loans | 59 | 1,214,524  |





ANALYSIS OF  
CONSOLIDATED YEAR END  
BALANCES

as at December 31, 1984

Municipality

The City of Hamilton

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|                                                          |    | 1           | 2                                                      |
|----------------------------------------------------------|----|-------------|--------------------------------------------------------|
|                                                          |    | \$          | \$                                                     |
| <b>ASSETS</b>                                            |    |             |                                                        |
| <b>Current assets</b>                                    |    |             |                                                        |
| Cash                                                     | 1  | 38,525,600  |                                                        |
| Accounts receivable                                      |    |             |                                                        |
| Canada                                                   | 2  | 331,959     |                                                        |
| Ontario                                                  | 3  | 238,795     |                                                        |
| Region or county                                         | 4  | 296,523     |                                                        |
| Other municipalities                                     | 5  | 41,630      |                                                        |
| School boards                                            | 6  | 1,254       | portion of taxes<br>receivable for<br>business taxes   |
| Waterworks                                               | 7  |             |                                                        |
| Other (including unorganized areas)                      | 8  | 3,589,954   |                                                        |
| Taxes receivable                                         |    |             |                                                        |
| Current year's levies                                    | 9  | 9,379,417   | 406,178                                                |
| Previous year's levies                                   | 10 | 6,069,598   | 283,458                                                |
| Prior years' levies                                      | 11 |             |                                                        |
| Penalties and interest                                   | 12 |             |                                                        |
| Less allowance for uncollectables                        | 13 | ( )         | ( )                                                    |
| Investments (market value \$                             |    |             |                                                        |
| Canada                                                   | 14 |             |                                                        |
| Provincial                                               | 15 |             |                                                        |
| Municipal                                                | 16 |             |                                                        |
| Other                                                    | 17 |             | portion of line 20<br>for tax sale/tax<br>registration |
| Other current assets                                     | 18 | 2,189,100   |                                                        |
| Capital outlay to be recovered in future years           | 19 | 46,625,930  |                                                        |
| Other long term assets                                   | 20 | 5,852,989   |                                                        |
| <b>Total</b>                                             | 21 | 113,142,749 |                                                        |
| <b>LIABILITIES</b>                                       |    |             |                                                        |
| <b>Current liabilities</b>                               |    |             |                                                        |
| Temporary loans—current purposes                         | 22 |             |                                                        |
| —capital—Ontario                                         | 23 |             |                                                        |
| —Canada                                                  | 24 |             |                                                        |
| —Other                                                   | 25 |             |                                                        |
| Accounts payable and accrued liabilities                 |    |             |                                                        |
| Canada                                                   | 26 | 478,533     |                                                        |
| Ontario                                                  | 27 | 129,704     |                                                        |
| Region or county                                         | 28 | 1,787,306   |                                                        |
| Other municipalities                                     | 29 |             |                                                        |
| School boards                                            | 30 |             |                                                        |
| Trade accounts payable                                   | 31 | 2,937,142   |                                                        |
| Other                                                    | 32 | 5,345,802   |                                                        |
| Other current liabilities                                | 33 | 666,698     |                                                        |
| <b>Net long term liabilities</b>                         |    |             |                                                        |
| Recoverable from the Consolidated Revenue Fund           |    |             |                                                        |
| —general tax rates                                       | 34 | 43,285,233  |                                                        |
| —special area rates and special charges                  | 35 |             |                                                        |
| —benefitting landowners                                  | 36 | 2,411,197   |                                                        |
| —user rates (consolidated entities)                      | 37 | 751,500     |                                                        |
| Recoverable from Reserve Funds                           | 38 | 178,000     |                                                        |
| Recoverable from unconsolidated entities                 | 39 |             |                                                        |
| Less: Own holdings                                       | 40 | ( 502,000 ) |                                                        |
| Reserves and reserve funds                               | 41 | 45,776,005  |                                                        |
| <b>Accumulated net revenue (deficit)</b>                 |    |             |                                                        |
| General revenue                                          | 42 | 2,495,652   |                                                        |
| Special charges and special areas (specify)              |    |             |                                                        |
| Local Improvements                                       | 43 | 699,254     |                                                        |
| .                                                        | 44 |             |                                                        |
| .                                                        | 45 |             |                                                        |
| .                                                        | 46 |             |                                                        |
| Consolidated local boards (specify)                      |    |             |                                                        |
| Transit operations                                       | 47 |             |                                                        |
| Water operations                                         | 48 |             |                                                        |
| Libraries                                                | 49 |             |                                                        |
| Cemeteries                                               | 50 |             |                                                        |
| Recreation, community centres and arenas                 | 51 |             |                                                        |
| .                                                        | 52 |             |                                                        |
| .                                                        | 53 |             |                                                        |
| .                                                        | 54 |             |                                                        |
| .                                                        | 55 |             |                                                        |
| Region or county                                         | 56 | (168,449)   |                                                        |
| School boards                                            | 57 | (114,265)   |                                                        |
| Unexpended capital financing/(unfinanced capital outlay) | 58 | 6,985,437   |                                                        |
| <b>Total</b>                                             | 59 | 113,142,749 |                                                        |







|                                                                                          |           |                   |                                               |                                              |                                          |
|------------------------------------------------------------------------------------------|-----------|-------------------|-----------------------------------------------|----------------------------------------------|------------------------------------------|
| 1. Number of continuous full time employees as at December 31                            |           |                   | 1                                             | 1                                            |                                          |
| Administration                                                                           | 1         |                   |                                               | 104                                          |                                          |
| Non-line Departmental Support Staff                                                      | 2         |                   |                                               | 343                                          |                                          |
| Fire                                                                                     | 3         |                   |                                               | 441                                          |                                          |
| Police                                                                                   | 4         |                   |                                               | 0                                            |                                          |
| Transit                                                                                  | 5         |                   |                                               | 0                                            |                                          |
| Public Works                                                                             | 6         |                   |                                               | 550                                          |                                          |
| Health Services                                                                          | 7         |                   |                                               | 62                                           |                                          |
| Homes for the Aged/Nursing Homes                                                         | 8         |                   |                                               | 0                                            |                                          |
| Other Social Services                                                                    | 9         |                   |                                               | 0                                            |                                          |
| Parks and Recreation                                                                     | 10        |                   |                                               | 172                                          |                                          |
| Libraries                                                                                | 11        |                   |                                               | 218                                          |                                          |
| Planning                                                                                 | 12        |                   |                                               | 0                                            |                                          |
|                                                                                          | Total     | 13                |                                               | 1,890                                        |                                          |
| 2. Total expenditures during the year on:                                                |           |                   | Continuous full time employees<br>December 31 | Other                                        |                                          |
|                                                                                          |           |                   | 1<br>\$                                       | 2<br>\$                                      |                                          |
|                                                                                          |           |                   | Wages and salaries (per T4 summary) 14        | 50,323,607                                   | 6,313,066                                |
| Employee benefits 15                                                                     | 8,094,185 | 302,826           |                                               |                                              |                                          |
| 3. Reductions of tax roll during the year (lower tier municipalities only)               |           |                   | 1<br>\$                                       |                                              |                                          |
| Cash collections: Current year's tax                                                     | 16        |                   | 222,566,973                                   |                                              |                                          |
| Previous years' tax                                                                      | 17        |                   | 12,140,299                                    |                                              |                                          |
| Penalties and interest (included in Lines 16 & 17)                                       | 18        |                   |                                               |                                              |                                          |
| Subtotal                                                                                 | 19        |                   | 234,707,272                                   |                                              |                                          |
| Discounts allowed                                                                        | 20        |                   | 393,197                                       |                                              |                                          |
| Tax adjustments under section 362 and 363 of The Municipal Act                           |           |                   |                                               |                                              |                                          |
| —amounts added to the roll                                                               | 22        |                   | ( 5,057 )                                     |                                              |                                          |
| —amounts written off                                                                     | 23        |                   |                                               |                                              |                                          |
| Tax adjustments under sections 465, 495 and 496 of The Municipal Act                     |           |                   |                                               |                                              |                                          |
| —recoverable from upper tier and school boards                                           | 24        |                   | 1,506,189                                     |                                              |                                          |
| —recoverable from general municipal revenues                                             | 25        |                   | 686,074                                       |                                              |                                          |
| Transfers to tax sale and tax registration accounts                                      | 26        |                   |                                               |                                              |                                          |
| The Municipal Elderly Residents' Assistance Act—reductions                               | 27        |                   | 584,025                                       |                                              |                                          |
| —refunds                                                                                 | 28        |                   |                                               |                                              |                                          |
| Other (specify)                                                                          | 80        |                   |                                               |                                              |                                          |
| Total reductions                                                                         | 29        |                   | 237,871,700                                   |                                              |                                          |
| Amounts added to the tax roll for collection purposes only                               | 30        |                   |                                               |                                              |                                          |
| 4. Tax due dates for 1984 (lower tier municipalities only)                               |           |                   | 1                                             |                                              |                                          |
| Interim billings: Number of installments                                                 | 31        |                   | 2                                             |                                              |                                          |
| Due date of first installment (MMDDYY)                                                   | 32        |                   | February 29                                   |                                              |                                          |
| Due date of last installment (MMDDYY)                                                    | 33        |                   | March 30                                      |                                              |                                          |
| Final billings: Number of installments                                                   | 34        |                   | 2                                             |                                              |                                          |
| Due date of first installment (MMDDYY)                                                   | 35        |                   | June 29                                       |                                              |                                          |
| Due date of last installment (MMDDYY)                                                    | 36        |                   | September 28                                  |                                              |                                          |
| Supplementary taxes levied with 1985 due date                                            | 37        |                   | \$                                            |                                              |                                          |
| 5. Projected capital expenditures and long term financing requirements as at December 31 |           |                   | long term financing requirements              |                                              |                                          |
|                                                                                          |           | gross expenditure | approved by the O.M.B.                        | submitted but not yet approved by the O.M.B. | forecast not yet submitted to the O.M.B. |
|                                                                                          |           | 1<br>\$           | 2<br>\$                                       | 3<br>\$                                      | 4<br>\$                                  |
| Estimated to take place                                                                  |           |                   |                                               |                                              |                                          |
| In 1985                                                                                  | 58        | 33,127,000        | 18,432,000                                    |                                              | 11,111,000                               |
| In 1986                                                                                  | 59        | 31,062 000        | 730,000                                       |                                              | 18,519,000                               |
| In 1987                                                                                  | 60        | 18,496,000        |                                               |                                              | 5,079,000                                |
| In 1988                                                                                  | 61        | 19,709 000        |                                               |                                              | 4,763,000                                |
| In 1989                                                                                  | 62        | 17,927,000        |                                               |                                              | 2,773,000                                |
| Total                                                                                    | 63        | 120,321,000       | 19,162,000                                    | NIL                                          | 42,245,000                               |
| 6. Amount debentured since December 31, 1984                                             |           |                   | 1<br>\$                                       | 38<br>NIL                                    |                                          |

|                                                                                                                                   |    |                             |                                                                                           |                                                             |                       |             |
|-----------------------------------------------------------------------------------------------------------------------------------|----|-----------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------|-------------|
| Municipality                                                                                                                      |    | The City of Hamilton        |                                                                                           | 12<br>17                                                    |                       |             |
| 7. Analysis of direct water and sewer billings as at December 31                                                                  |    |                             |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    | water                       |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    | number of residential units | 1984 billings                                                                             |                                                             | for computer use only |             |
|                                                                                                                                   |    |                             | residential units                                                                         | all other properties                                        |                       |             |
|                                                                                                                                   |    | 1                           | 2                                                                                         | 3                                                           | 4                     |             |
|                                                                                                                                   |    |                             | \$                                                                                        | \$                                                          |                       |             |
| In this municipality                                                                                                              | 39 |                             |                                                                                           |                                                             |                       |             |
| In other municipalities (specify municipality)                                                                                    |    |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 40 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 41 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 42 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 43 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 64 |                             |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    | sewer                       |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    | number of residential units | 1984 billings                                                                             |                                                             |                       |             |
|                                                                                                                                   |    |                             | residential units                                                                         | all other properties                                        |                       |             |
|                                                                                                                                   |    | 1                           | 2                                                                                         | 3                                                           |                       |             |
|                                                                                                                                   |    |                             | \$                                                                                        | \$                                                          |                       |             |
| In this municipality                                                                                                              | 44 |                             |                                                                                           |                                                             |                       |             |
| In other municipalities (specify municipality)                                                                                    |    |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 45 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 46 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 47 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 48 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 65 |                             |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    | water                       |                                                                                           | sewer                                                       |                       |             |
| Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing |    | 66                          | 1                                                                                         | 2                                                           |                       |             |
| 8. Selected investments of unconsolidated funds as at December 31                                                                 |    |                             |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    | own pension funds           | own sinking funds                                                                         | trust funds                                                 |                       |             |
|                                                                                                                                   |    | 1                           | 2                                                                                         | 3                                                           |                       |             |
|                                                                                                                                   |    | \$                          | \$                                                                                        | \$                                                          |                       |             |
| Own municipality                                                                                                                  | 49 |                             |                                                                                           |                                                             |                       |             |
| Other municipalities and school boards                                                                                            | 50 |                             |                                                                                           |                                                             |                       |             |
| Province                                                                                                                          | 51 |                             |                                                                                           |                                                             |                       |             |
| Federal                                                                                                                           | 52 |                             |                                                                                           |                                                             |                       |             |
| 9. Joint boards consolidated by this municipality                                                                                 |    |                             |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    | total board expenditure     | contribution from this municipality                                                       | this municipal-ity's share of total municipal contributions | for computer use only |             |
|                                                                                                                                   |    | 1                           | 2                                                                                         | 3                                                           | 4                     |             |
|                                                                                                                                   |    | \$                          | \$                                                                                        | %                                                           |                       |             |
| name of joint boards                                                                                                              | 53 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 54 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 55 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 56 |                             |                                                                                           |                                                             |                       |             |
| .                                                                                                                                 | 57 |                             |                                                                                           |                                                             |                       |             |
| 10. Applications to the Ontario Municipal Board                                                                                   |    |                             |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    |                             | tile drainage, shoreline assistance, downtown revitalization, electricity, gas, telephone | other                                                       | total                 |             |
|                                                                                                                                   |    |                             | 1                                                                                         | 2                                                           | 3                     |             |
|                                                                                                                                   |    |                             | \$                                                                                        | \$                                                          | \$                    |             |
| Approved but not financed as at Dec. 31, 1983                                                                                     | 67 |                             |                                                                                           | 31,338,943                                                  | 31,338,943            |             |
| Approved in 1984                                                                                                                  | 68 |                             |                                                                                           | 4,938,000                                                   | 4,938,000             |             |
| Financed in 1984                                                                                                                  | 69 |                             |                                                                                           | 10,267,000                                                  | 10,267,000            |             |
| No long term financing necessary                                                                                                  | 70 |                             |                                                                                           | 1,849,904                                                   | 1,849,904             |             |
| Balance approved but not financed as at Dec. 31, 1984                                                                             | 71 |                             |                                                                                           | 24,160,039                                                  | 24,160,039            |             |
| Applications submitted but not approved as at December 31, 1984                                                                   | 72 |                             |                                                                                           |                                                             |                       |             |
| 11. Forecast of total revenue fund expenditures                                                                                   |    |                             |                                                                                           |                                                             |                       |             |
|                                                                                                                                   |    | 1985                        | 1986                                                                                      | 1987                                                        | 1988                  | 1989        |
|                                                                                                                                   |    | 1                           | 2                                                                                         | 3                                                           | 4                     | 5           |
|                                                                                                                                   |    | \$                          | \$                                                                                        | \$                                                          | \$                    | \$          |
| 73                                                                                                                                |    | 124,273,600                 | 130,487,000                                                                               | 135,700,000                                                 | 141,135,000           | 146,800,000 |





Auditors' Report on the Financial Information Return  
(Schedule 13 only)

To the Ministry of  
Municipal Affairs and Housing

We have examined grant information schedule 13 of the Financial Information Return of the Corporation of the City of Hamilton for the year ended December 31, 1984. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, this schedule presents fairly the grant information shown therein in accordance with instructions issued by the Ministry of Intergovernmental Affairs for the year 1984.

Hamilton, Ontario  
April 26, 1985

*Spicer MacGillivray*

SPICER MACGILLIVRAY  
Chartered Accountants  
Municipal Licence No. 1105 (1985)





ANALYSIS OF REVENUE FUND REVENUES

1

Note: Upper tiers use column 4 only.

|                                                             |    | upper<br>tier<br>purposes<br>2<br>\$ | own<br>purposes<br>4<br>\$ |
|-------------------------------------------------------------|----|--------------------------------------|----------------------------|
| <b>Taxation</b>                                             |    |                                      |                            |
| Direct water billings on ratepayers - own municipality      | 2  |                                      |                            |
| Sewer surcharge on direct water billings - own municipality | 4  |                                      |                            |
| <b>Payments in lieu of taxes</b>                            |    |                                      |                            |
| Subtotal                                                    | 18 | 3,689,043                            | 4,477,586                  |

2LT

ANALYSIS OF TAXATION

LOCAL TAXABLE ASSESSMENT

|                                  |    | residential<br>and farm<br>1<br>\$ | commercial<br>and industrial<br>2<br>\$ | business<br>3<br>\$ |
|----------------------------------|----|------------------------------------|-----------------------------------------|---------------------|
| <b>I. Own purposes</b>           |    |                                    |                                         |                     |
| (a) Levied by mill rate          |    |                                    |                                         |                     |
| <b>General</b>                   | 30 | 503,787,956                        | 261,905,781                             | 122,887,174         |
| police villages at reduced rates | 31 |                                    |                                         |                     |
| farms at reduced rates           | 32 |                                    |                                         |                     |

TAXES LEVIED

|                                           |   | commercial<br>and industrial<br>7<br>\$ | business<br>8<br>\$ | total<br>12<br>\$ |
|-------------------------------------------|---|-----------------------------------------|---------------------|-------------------|
| <b>Subtotal levied by mill rate</b>       | 1 | 21,486,207                              | 10,081,409          |                   |
| Share of telephone and telegraph taxation | 2 |                                         |                     | 1,399,781         |
| <b>Total own purposes taxation</b>        | 4 |                                         |                     | 69,613,904        |
| <b>II. Upper tier purposes</b>            |   |                                         |                     |                   |
| <b>Subtotal levied by mill rate</b>       | 5 | 17,502,640                              | 8,212,304           |                   |
| share of telephone and telegraph taxation | 6 |                                         |                     | 1,263,171         |
| <b>Total upper tier taxation</b>          | 8 |                                         |                     | 56,340,551        |

ANALYSIS OF CAPITAL OPERATIONS

5

|                         |    |         |         |
|-------------------------|----|---------|---------|
| <b>Other financing</b>  |    |         | 1<br>\$ |
| Prepaid special charges | 24 | 165,648 |         |







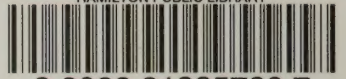








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